THE UNITARIAN CHURCH OF LINCOLN, NEBRASKA

BYLAWS

ARTICLE 1. NAME

The name of this church shall be: The Unitarian Church of Lincoln, Nebraska.

ARTICLE 2. DENOMINATIONAL AFFILIATIONS

The Unitarian Church of Lincoln, Nebraska, shall be a member of the Unitarian Universalist Association and of the MidAmerica Region. It is the intent of this Congregation to make annual financial contributions equal to its full Fair Share as determined by the Association.

ARTICLE 3. VISION, MISSION, AND COVENANT

Section 3.1. Vision. A loving community uniting reason with spiritual exploration to transform ourselves and our world.

Section 3.2. Mission. We are people of open minds, loving hearts, and helping hands, who show up.

Section 3.3. Covenant. Our covenant, as a welcoming congregation, is to inspire a sense of awe, joy, and reverence in people of all ages. We celebrate through words, music, and the arts. We actively model an inclusive, diverse, and sustainable community. We each contribute to the work of the church. We provide a safe and nurturing haven for free thought. We treat each other with loving kindness. We cultivate growth and celebrate the changes growth brings.

ARTICLE 4. NON-DISCRIMINATION POLICY

The selection of members of the Board of Trustees, officers, staff, and volunteers shall be made without discrimination based on color, race, sex, sexual orientation, gender identity, religious heritage, national origin, socio-economic status, marital status, age, disability, appearance, or any protected status. This policy shall affect all dimensions of congregational life, including eligibility for membership, hiring practices, and the calling of religious professionals.

ARTICLE 5. MEMBERSHIP

Section 5.1. Eligibility. Any person 16 years of age or over, or any young person who has completed the Coming of Age program may become a Member of this Church by signing its Membership Book. The Church shall not adopt or require any articles of faith
or creed as a condition of membership.

Section 5.2. Members and Friends.

5.2.a. Members shall be those who have signed the Membership Book and who make a financial pledge by the end of each year. Members shall read and understand the Covenant of Right Relations, adopted by the Congregation, which describes our expectations for how we treat each other and engage with those in the broader community. The Rights of membership begin 30 days after the Membership Book is signed.

5.2.b. Friends shall be those who are supportive of the Church but who do not qualify as Members under Section 5.2.a.

Section 5.3. Rights of Membership.

5.3.a. Members shall have the exclusive right to hold lay leadership positions in the Church and decide with their vote:
1) to elect or dismiss members of the Board of Trustees, members of the Nominations Committee, and the Program Council Chair,
2) to call a minister or dismiss a called minister,
3) to adopt the annual budget,
4) to approve expenditures or solicitation of funds for non-budgeted expenditures cumulatively totaling more than five percent of the current budget,
5) to decide if and when money is to be borrowed from any source other than the Lincoln Unitarian Foundation,
6) to acquire or dispose of property or items that hold a historical significance to the church,
7) to amend the Bylaws, Mission, Vision, and Covenant, and
8) to decide other issues submitted to the Congregation by the Board of Trustees.

5.3.b. Twenty percent of the Members may, by petition, call for a special congregational meeting to submit proposals for changes to any item listed in section 5.3.a or any other issues, including repeal of any policy or act of the Board of Trustees or other lay led entity.

5.3.c. Information about all aspects of the Church, except confidential information about Members, Friends, Staff, or facility information, as defined in a confidentiality policy, shall be readily available to all Members.

Section 5.4. Notice of Membership Status. Following each annual pledge campaign, the Finance Team shall direct that persons who have not made a pledge by the end of the year shall be notified with at least a 60-day notice before the Spring Congregational Meeting, that they will be dropped from membership, unless they indicate a desire to
continue membership within 30 days by written notice to the Finance Team and take steps to meet the membership requirements.

Section 5.5. Resignation. Any Member may withdraw from membership at any time by written notice to that effect to the Board of Trustees.

Section 5.6. Termination of Membership. The name of any Member who resigns per Section 5.5, or who fails to respond within 30 days to a communication as directed within Section 5.4, shall be removed from the current membership list.

Section 5.7. Qualifications of Lay Leaders. All lay leaders (Trustees, Program Council Chair, Program Council Liaisons, and Committee Chairs/Task Organizers) shall be Members of the Church (see Section 5.2). All Trustees, the Program Council Chair and Program Council Liaisons shall have been Members for at least one year.

Section 5.8. Conformity of Policies and Empowerment of Lay Units. Any policy made by an organizational unit of the Church shall conform to the Bylaws and to the policies of all higher units. The order of units is: Congregation, Board of Trustees, Program Council, Clusters, and Committees/Task Organizers. The Board of Trustees shall be the arbiter in case of a dispute. All units are empowered to act without prior approval provided that their actions conform to relevant policies and to their budget.

ARTICLE 6. CONGREGATIONAL MEETINGS

Section 6.1. Congregational Meetings. At least two meetings of the church membership shall be held each year, one in winter and one in spring, on a date and time to be set by the Board of Trustees.

6.1.a. Winter Congregational Meeting. Members of the Nominations Committee shall be elected. The Treasurer shall present the annual budget for the ensuing fiscal year to the Congregation for approval. The Chair of the Lincoln Unitarian Foundation shall make an annual report. The Board President, Program Council Chair, and the Minister shall report on all major activities and decisions since the Spring Meeting.

6.1.b. Spring Congregational Meeting. Members of the Board of Trustees and the Program Council Chair shall be elected. The Minister, Board President, Program Council Chair, Treasurer, and Director of Religious Growth shall make their annual reports. Annual membership numbers shall be included in the Board President’s report. Written reports of the activities of all Committees shall be distributed.

6.1.c. Special Congregational Meetings. Special meetings of the Congregation may be called by the Board of Trustees or by a petition signed by no less than 20 percent of the Members.
Section 6.2. Notice. Notice of the time and place of any meeting of the Congregation shall be provided to Members at least 14 days before the meeting in accordance with a member notification policy. Notice of Congregational Meetings shall include the agenda, nominees for elective positions, and any supporting material for other business. Notice for Special Congregational Meetings shall state the business to be considered and any supporting material. Only business stated in the notice shall be considered at any Congregational Meetings.

Section 6.3. Voting Methods. Members entitled to vote at any Congregational meeting shall be permitted to vote in person or by absentee ballot. However, the Board of Trustees may determine that certain voting topics are not appropriate for absentee voting and may remove such matters from the absentee ballot. Further, if any changes are made to a voting topic after absentee ballots have been issued, absentee ballots received not reflecting the changes shall be considered void.

Section 6.4. Quorum. Unless otherwise specified herein, 20 percent of the Members shall constitute a quorum for Congregational Meetings. Members voting by absentee ballot shall not be counted in determining whether a quorum is present. The quorum is based only on the Members present.

Section 6.5. Procedures. All Congregational Meetings shall be conducted in a timely and courteous manner, with open interaction among all interested parties. Upon the request of any Member, any vote shall be taken by written ballot. A congregational meeting administration policy shall be used to govern meetings. Unless otherwise specified, all action at any meeting shall be by majority vote. Minutes shall be taken at all meetings.

ARTICLE 7. BOARD OF TRUSTEES

Section 7.1. Selection and Term. There shall be a Board of Trustees consisting of nine voting members, one ex officio member who can vote as a tie-breaker (Immediate Past President) and four ex officio non-voting members (Program Council Chair, Treasurer, Vice-Treasurer and Minister). All Board members must be Members, per Section 5.2, and be qualified per Section 5.7. Each of the voting members shall be elected for a term of three years, beginning in June. Trustees may be elected for two full three-year terms on the Board of Trustees and then shall not be reelected until after the expiration of at least one year. The President at the end of their term shall automatically become the Immediate Past President for a one-year term commencing on June 1.

Section 7.2. Removal and Resignation. A member of the Board of Trustees may be removed from their position by a majority vote of the church Members present at a Congregational Meeting with removal of that individual in the call for the meeting. A member of the Board of Trustees may resign either voluntarily or by sufficient absence. Sufficient absence means that a member of the Board of Trustees is absent from three meetings in succession, or four meetings in one year. In the case of removal or resignation, the Board of Trustees will take action to fill the vacancy within a reasonable
timeframe. Should a person who resigned request to be reinstated before the vacancy is filled, this may be done by a majority vote of the Trustees.

Section 7.3. Vacancies. The Board of Trustees may elect any qualified Member, as defined in Section 5.7, to fill a vacancy in its membership. Such member shall hold office until the completion of the unexpired term.

Section 7.4. Legal Authority. The Board of Trustees shall be the legal representative of the Church.

Section 7.5. Responsibilities.

7.5.a. The general responsibilities of the Board of Trustees, which shall not be delegated, are:
   1) To provide leadership in advancing and supporting the mission, vision, and covenant of the Church.
   2) To govern and lead the Church as the representative of the Congregation.
   3) To set policies that establish goals with a long-range perspective for church organizational units, and to specify appropriate limits on attaining the goals. These policies shall provide guidelines that empower church organizational units to operate within the guidelines.
   4) To monitor achievement of goals and conformity to limitations on means of attaining the goals, as established in Board of Trustees’ policies.
   5) To ensure that the Bylaws and all Board of Trustees policies are followed.

7.5.b. The specific responsibilities of the Board of Trustees, which shall not be delegated, are:
   1) To ensure ongoing communication with the Congregation.
   2) To direct an evaluation by the Congregation of the Board of Trustees, the Program Council, and the Minister in separate years, no less frequently than every three years. Results shall be shared with the Congregation.
   3) To organize policies by category and number and place them in a policy book available to all members of the Congregation.
   4) To appoint members of the Lincoln Unitarian Foundation (LUF), as terms expire or are vacated, and act in accordance with the LUF/BOT agreement approved by the Board of Trustees.
   5) To establish criteria for monitoring the work performance of the Minister and to make written evaluations, based on these criteria.
   6) To establish criteria for monitoring the work performance of the Program Council and to make written evaluations, based on these criteria.
   7) To hire contract or interim ministers as needed and administer their
contract.
8) To be the interpreter of the Bylaws and to conduct a review of them at least every five years.

7.5.c. Responsibilities not listed in Sections 7.5.a. and 7.5.b. may be delegated to the Program Council, Finance Team, Executive Committee, and staff through the Minister, Program Council Chair, and/or Treasurer.

Section 7.6. Executive Committee. The Executive Committee shall consist of the Board President, Vice President, Program Council Chair, Treasurer, and Minister. The Executive Committee shall be called by the President to establish the monthly Board of Trustee agenda and authorized to act in cases of emergency.

Section 7.7. Financial Responsibilities. The Board of Trustees shall see that a balanced budget is created for congregational approval and that church expenditures are kept within the total budget as adjusted in light of actual income. The Board of Trustees is authorized to approve emergency expenditures, cumulatively totaling five percent or less of the current budget, which cannot be made under existing policies or budgets.

Section 7.8. Church Records. The Board of Trustees shall see that all necessary records are kept and archived. These include: 1) accurate minutes of all meetings of the Board of Trustees, Congregation, and Program Council, 2) records of membership and voting eligibility of Members, and 3) a roster of pledging units and their pledges. Copies of all these records shall be kept organized in a secure place per the church records policy. Personal information about Members, Friends, Staff, and facility information shall be treated as confidential.

Section 7.9. Meetings. The Board of Trustees shall meet no less than ten times per year, and at such times as may be appropriate upon call of the President or any three members of the Board of Trustees. Adequate notice must be given to all Board of Trustee members of the time and purpose of such special meetings. Five voting Trustees shall constitute a quorum for a meeting. All actions by the Board of Trustees shall be by majority vote of the members present. All final or formal actions shall be taken in open meetings.

7.9.a. Any Member or Friend of the Church is entitled to attend any meeting as an observer. The first 30 minutes of any regular Board of Trustees meeting shall be open for comments by church Members and Friends.

7.9.b. Draft minutes of all meetings of the Board of Trustees shall be compiled within 14 days and made available to the Congregation in a form that the Board of Trustees shall prescribe.

7.9.c. Executive Sessions shall be limited to members of the Board of Trustees, including ex-officio members, unless others are specifically invited to attend per majority of the members attending. If there is a performance or other serious
concern with any Board member, including ex-officio members, that person may be excluded from the executive session at the discretion of the majority of the other members attending. The presiding officer shall brief any Board member who is absent from an executive session on the subject matter of the session. Discussion may occur during Executive Session, but all final or formal actions must be taken in open meetings.

ARTICLE 8. OFFICERS OF THE BOARD OF TRUSTEES

Section 8.1. Selection and Terms. The Board of Trustees shall select Officers (President, Vice President, and Secretary) from among its membership at their April meeting. The terms of the Officers of the Board of Trustees shall be one year from June 1 – May 31. The Officers of the Board are also the Officers of the Congregation.

Section 8.2 Duties of the Officers.

8.2.a. The President shall preside at all meetings of the Congregation and the Board of Trustees. They shall sign all written contracts, deeds, conveyances, and mortgages made by the Church. They shall call special meetings of the Board of Trustees or Executive Committee when, in their opinion, it is necessary to do so. The President shall confer with all Board of Trustees members to set the agenda of all meetings.

8.2.b. The Vice President shall perform the duties of the President and shall have the power of that office in the absence or incapacity of the President. The Vice President shall succeed the President, subject to a vote by the Board of Trustees. They shall accept additional tasks as assigned by the President.

8.2.c. The Secretary shall be responsible for seeing that all church Members are notified of all Congregational Meetings and all matters to be acted upon at such meetings, the Congregation is informed of the actions of the Board of Trustees between Congregational Meetings, and the Board of Trustees policy book (see Section 7.5.b.3) is maintained. They shall countersign all deeds, conveyances, and mortgages made by the Church.

Section 8.3. The Immediate Past President shall have a one-year term as an ex-officio member of the Board of Trustees and is responsible for working with the President and Vice-President to ensure a smooth transition. In the case of a tie vote, the Immediate Past President may vote to break the tie.

Section 8.4. Vacancies. The Board of Trustees may elect one of its members to fill any vacancy among the Officers to hold that office until the next selection of officers.

Section 8.5. Removal. The Board of Trustees may vote to remove an Officer from their position. A majority vote of the remainder of the Board of Trustees shall be required for removal.
ARTICLE 9. NOMINATIONS COMMITTEE

Section 9.1. Selection and Term. There shall be a Nominations Committee composed of five members. Each year, at the Winter Congregational Meeting, two members shall be elected, except that every third year one member shall be elected. The term of membership on the Nominations Committee is three years. No member of the Committee is eligible for re-election until at least one year after the end of a previous term. The Board of Trustees may fill vacancies in the Nominations Committee to serve the remainder of the term. The Nominations Committee shall elect one of its members to be Chair at its first meeting after the Winter Congregational Meeting.

Section 9.2. Calls and Recruitment. The Nominations Committee shall make an open and active call for candidates to run for election to the Board of Trustees, Program Council Chair, and the Nominations Committee, and also for appointments by the Board of Trustees, such as the Treasurer or Vice Treasurer. Church Members may nominate themselves or any other Member with the Member's consent.

Section 9.3. Duties. The Nominations Committee shall provide to Members the names of the nominees for positions on the Board of Trustees, Program Council Chair, and the Nominations Committee that are to be filled by election at the Congregational Meetings, at least 14 days in advance of the Meeting in accordance with a member notification policy. The list of nominees shall be submitted to the membership together with the call to the Congregational Meeting. No nominations shall be made from the floor.

ARTICLE 10. MINISTER

Section 10.1. Selection of Minister. In the event of a vacancy in the position of settled Minister, the Board of Trustees shall present to the Congregation at a special congregational meeting held for that purpose, the candidate recommended by the Ministerial Search Committee (see Section 10.2). The quorum for this meeting shall be 40 percent of the membership. The Minister shall be called by an affirmative vote of at least 85 percent of the Members present at this meeting. Voting shall be by written ballot.

10.1.a. Interim Ministers shall be short term and may be selected by the Board of Trustees as a contractual agreement. An interim minister shall be expected to fulfill the rights and responsibilities as described in Section 10.3.

10.1.b. Assistant Ministers shall be considered staff and selected through a hiring process, as described in the personnel policies.

Section 10.2. Selection of Settled Ministerial Search Committee. The Board of Trustees shall request the Nominations Committee to solicit nominations for the Settled Ministerial Search Committee. All nominees must be church members. The Settled Ministerial Search Committee shall consist of seven members proposed by the
Nominations Committee and approved by church Members at a congregational meeting. The Settled Ministerial Search Committee shall select one of its members to be chair. In the event of a vacancy on the Settled Ministerial Search Committee the Nominations Committee will present a candidate to the congregation to be approved by church members at a congregational meeting.

Section 10.3. Rights and Responsibilities of Minister. The Minister shall:

10.3.a. Attend to the Congregation's spiritual interests and needs.

10.3.b. Be responsible for the conduct of worship and rites of passage.

10.3.c. Participate in the education and pastoral care programs.

10.3.d. Participate in the denomination and the community.

10.3.e. Be in fellowship with the Unitarian Universalists Minister's Association and operate in accordance with the professional code of conduct.

10.3.f. Have freedom of the pulpit as well as freedom to express their opinion outside the pulpit.

10.3.g. Be an ex officio member of the Board of Trustees, the Program Council, and all Standing Committees.

10.3.h. Be responsible for the selection, termination, supervision, and annual written evaluations of all paid staff, in coordination with the Personnel Committee.

10.3.i. Make recommendations annually to the Board of Trustees for the compensation of the paid staff, in coordination with the Personnel Committee.

10.3.j. Function within the Bylaws and Board of Trustees policies.

Section 10.4. Relationship of Ministers, Program Council, and Board of Trustees. The Minister should discuss matters of common concern with the Program Council, but each shall be independent and individually responsible to the Board of Trustees.

Section 10.5. Minister's Compensation. The Board of Trustees shall annually recommend the Minister's compensation in the budgeting process.

Section 10.6. Dismissal of Minister. Failure of the Minister to follow Board of Trustees policies, loss of confidence by the Congregation, or unprofessional behavior shall be grounds for recommending the dismissal of the Minister. The Board of Trustees, or 20 percent of church Members by petition, shall call a congregational meeting for consideration of the dismissal of the Minister. The quorum for this meeting shall be 30 percent of the membership. An affirmative vote of the majority of the Members in
attendance is required for removal. Voting shall be by written ballot. In the case of removal of a minister, the minister shall receive at least three months' compensation, unless removal is for gross misconduct.

Section 10.7 Committee on Ministry.

10.7.a. Membership. The Committee on Ministry shall consist of three Members appointed by the Board of Trustees and three Members appointed by the Minister.

10.7.b The Committee on Ministry shall conduct periodic reviews of the Congregation’s ministry and its ministers, focusing on the Mission and Vision as described in Article 3 and operate in accordance with their Board-approved policy.

ARTICLE 11. PROGRAM COUNCIL

Section 11.1. Program Council. The Program Council shall be formed to address operational issues of the church. The Program Council shall be comprised of liaisons to clusters of Committees, activity groups, and task organizers with similar functions. The Program Council shall be led by the Program Council Chair.

Section 11.2. Authority of the Program Council. The Program Council shall have the authority to:

11.2.a. Manage the day-to-day programming that fulfills the vision/mission/covenant, per Section 3.

11.2.b. Authorize expenditures within the annual budget from line items that are not assigned to a single entity.

11.2.c. Create, remove, or adjust clusters, committees, and task organizers.

11.2.d. Work with the calendar and coordination of programming and events.

11.2.e. Retain minutes of meetings and maintain a record of decisions.

Section 11.3. Meetings of Program Council, Clusters, and Committees.

11.3.a. All meetings of Program Council, Clusters, and Committees shall be open to church Members and Friends, as observers, except when the Program Council declares an executive session. Any and all final and formal actions shall be taken at open meetings.

11.3.b. The Program Council shall meet at least 10 times per year. Draft minutes of all meetings of the Program Council shall be compiled within 14 days and made available to the Congregation in a form that the Program Council shall
prescribe. The first 30 minutes of each Program Council meeting shall be open for comments of church Members and Friends.

11.3.c. Executive sessions shall be limited to members of the Program Council, unless other persons are specifically invited by a majority of Liaisons present. All final or formal actions shall be taken in open meetings.

Section 11.4. Program Council Liaisons. Program Council Liaisons are representatives that are selected by Committees, activity groups, and task organizers associated within a Cluster. They are responsible for representing clusters at the Program Council, gathering budget information from Cluster committees, communicating and coordinating with Committee Chairs, and day-to-day management of cluster focus areas. Beginning in June, a Liaison shall serve for a period of one year with a potential to renew annually.

11.4.a. A Liaison member of the Program Council who is absent from three meetings in succession, or four meetings in one year, shall be assumed to have resigned. The Program Council will then take action to fill the vacancy within a reasonable timeframe. Upon request of that person, they may be reinstated before the vacancy is filled, this may be done (once) by a majority vote of the Program Council.

11.4.b. In the case of a vacancy, Liaisons positions will be appointed by convening a meeting of that affected Cluster to elect a new Liaison within a reasonable timeframe. The appointed Liaison shall hold office until the completion of the unexpired term.

Section 11.5. Committee Chairs. It shall be the responsibility of the Liaisons to see that the Committees have Chairs and all Task Organizer positions are filled, as needed. Committee members shall nominate chairs annually. However, in the absence of a nomination from the Committee, the Liaison may identify a Committee point of contact who will maintain communication between that Committee and the Program Council. The Liaison shall notify the Program Council of any new Committee Chair or point of contact. The Program Council may remove a Committee Chair whose performance is inadequate.

ARTICLE 12. PROGRAM COUNCIL CHAIR

Section 12.1. Selection of Program Council Chair. The Congregation shall elect the Program Council Chair from nominations received from the Nominations Committee. They shall serve a term of three years, generally beginning June 1. After one term, the Program Council Chair shall not be reelected to this position for at least one year.

Section 12.2. Duties of Program Council Chair. The Program Council Chair shall call regular meetings and set the agenda of the Program Council. They shall provide interpretation of Board of Trustees policies and support and guidance to the Program Council Liaisons. The Program Council Chair and the Minister should discuss matters of
common concern and work cooperatively; however, they are independent of one another and individually responsible to the Board of Trustees. The Program Council Chair shall be an ex officio member of the Board of Trustees.

Section 12.3. Removal of Program Council Chair. Failure of the Program Council Chair to follow Board of Trustees policies and/or loss of confidence in their leadership shall be grounds for the removal of the Program Council Chair from their position. A majority vote of the Board of Trustees shall be required for removal. If the Program Council Chair is removed or is unable to complete their term for other reasons, the Board of Trustees shall appoint a replacement to complete the term.

ARTICLE 13. FISCAL MATTERS

Section 13.1. Fiscal Year. The fiscal year shall be the calendar year, January through December.

Section 13.2. Treasurer. The Board of Trustees shall appoint a qualified church Member, who is not an elected Board of Trustees member, to serve as Treasurer for a period of two years. The Treasurer is the Treasurer of the Congregation. They shall account for all money of the Church entrusted to their care, and shall disburse the same in accordance with the annual budget and under the guidance and direction of the Board of Trustees. They shall see that 1) a complete accounting of the financial records of the Church that shall remain the property of the Church and that shall be open for inspection by any Member, is maintained and 2) monthly financial reports are submitted to the Board of Trustees and an annual report to the Congregation.

13.2.a. Vice Treasurer. The Board of Trustees shall appoint a qualified church Member, who is not an elected Board of Trustees member, to serve as Vice Treasurer for a period of two years. It is the expectation that the Vice Treasurer shall move into the role of Treasurer after two years and will support the duties of the Treasurer.

13.2.b. Special Vice Treasurer(s). Per recommendation of the Treasurer, the Board of Trustees may appoint Special Vice Treasurer(s) to lead specific financial tasks, such as a capital campaign or other initiative.

Section 13.3. Finance Team. There shall be a Finance Team composed of representatives from each group with direct financial roles in the church. The Finance Team shall meet no less than quarterly each year, or at such times deemed appropriate upon call of the Treasurer. The responsibilities of the Finance Team shall be detailed in a financial policy, as adopted by the Board of Trustees.

Section 13.4. Authorization to Sign Checks. The Board of Trustees President, the Treasurer, and the Vice Treasurer shall be authorized by the Board of Trustees to sign checks. Any check over $5,000 shall be signed by two of the above. The Board of Trustees may also choose to appoint additional members as authorized signatories
annually, with a requirement that this authorization is renewed annually. Signatory authority may be revoked by majority vote of the Board of Trustees.

Section 13.5. Budget Limits. Employees and lay leadership are empowered to act within the annual budget and the policies of the Board of Trustees without prior approval, with the exception of expenditures of $1000 or greater from special reserves.

Section 13.6. Financial Review. An external financial review of all fiscal operations shall be conducted every third year, or when requested by the Board of Trustees. The Board of Trustees shall select the reviewing party. In years when the external financial review is not conducted, there shall be an internal review by church Members appointed by the Board of Trustees. The Board of Trustees shall review any resulting documentation and consider recommendations.

Section 13.7. Bonding. The Treasurer, and any other person designated by the Board of Trustees, shall be bonded in an amount to be determined by the Board of Trustees.

Section 13.8. Protection of Non-Profit Status. Neither the Board of Trustees nor any officer or employee of the Church shall take any action or allow any activity or use of church property that will jeopardize the tax-exempt status of the Church. Nothing in these Bylaws shall be construed to allow a violation of this section.

Section 13.9. Insurance. The buildings and contents owned by the Church shall be adequately insured and the Church shall carry liability and other forms of insurance in amounts and with such carriers as determined by policy of the Board of Trustees.

ARTICLE 14. LEGAL MATTERS

Section 14.1 Legal Counsel. There shall be a Legal Counsel appointed by the Board of Trustees. The Counsel may or may not be a Member of the Church. The Counsel shall respond to questions from the Board of Trustees regarding the legality of policies and/or actions. Counsel will be expected to follow a professional code of conduct, including recusing themselves in cases of conflict of interest.

Section 14.2. Indemnification. The Church shall indemnify all employees, elected and appointed representatives of the Church, and all members of the Board of Trustees against any liability asserted against such person and incurred in the course and scope of their duties or functions within the Church to the maximum extent allowable by law, provided the person acted in good faith and did not engage in an act or omission that was intentional, willfully or wantonly negligent, or done with conscious indifference or reckless disregard for the safety of others. The provisions of this article shall not be deemed exclusive of any other rights to which such person may be entitled under any Bylaw, agreement, insurance policy, vote of Members or otherwise.

Section 14.3. Dissolution. In the case of dissolution of the Church, all of its property, real
and personal, after all just claims upon it are paid, shall be conveyed to and vested in
the Unitarian Universalist Association and/or the MidAmerica Region of the Unitarian
Universalist Association as determined by the Board of Trustees. The Board of Trustees
shall perform all actions necessary to effectuate such conveyance.

ARTICLE 15. AMENDMENTS

Amendments to these Bylaws shall be adopted by a two-thirds vote of the Members
present at any annual or special meeting of the Church. Notice of this meeting together
with the proposed amendments shall be sent to Members at least 14 days before the
meeting.

These revised Bylaws were originally approved at the Congregational Meeting on May

Amended: May 5, 2002; February 4, 2007; May 4, 2008; February 12, 2012; February 3,
2013; June 2, 2013; May 17, 2015; April 24, 2016; May 20, 2018
UNITARIAN CHURCH OF LINCOLN

MOTION ADOPTED AT THE ANNUAL MEETING: MAY 14, 2017

Motion to adopt the “Covenant of Right Relations” and supporting “Statements of Intent” as presented by the fair witnesses in the CRR documents dated April 26, 2017, and to:

1. Place the Covenant of Right Relations (CRR) on display in the entry of the church
2. Include the CRR and Statements of Intent in the UCL Handbook (under development)
3. Recognize the CRR and Statements of Intent as living documents to be liberally deployed and discussed in our shared congregational life
4. Provide for the evolution of both as need and changing circumstances warrant.

COVENANT OF RIGHT RELATIONS

Within and beyond the walls of the Unitarian Church of Lincoln, we honor the principles and sources of Unitarian Universalism. We covenant to treat one another as we would wish to be treated: with respect, regard for healthy boundaries, accountability, open-mindedness, and equanimity, freely offering our tangible and sustained stewardship and engagement to realize our vision and mission.

We strive to be guided in our thoughts, words and actions by these attributes and the supporting Statements of Intent upon which we have mutually agreed. In day-to-day practice, we covenant to begin our interactions with an assumption of best intentions, to truly listen to one another rather than awaiting our turn to talk, to assure that what is true for each of us is heard and considered, and to share only our own stories, honoring the privacy of others.

These are our aspirations.

STATEMENTS OF INTENT*

RESPECT

The first and second principles of our faith call us to uphold the inherent worth and dignity of every person and to employ justice, equity and compassion in human relations. Being true to these principles calls each of us to...

T.H.I.N.K. before we speak; is it True, Helpful, Inspiring, Necessary, Kind provide empathy, time and support to fellow members, staff and minister be as honest, authentic, and transparent as possible with ourselves and others forgive ourselves and others for missteps and ask others for forgiveness recognize our needs and talents whether physical, spiritual, emotional, mental, or financial and give ourselves and others privacy and time to support those needs honor all levels of service to the church and offer/accept invitations to participate at UCL without guilt, charitably recognizing “no” as a valid response
**HEALTHY BOUNDARIES**

In addition to lending support to the 1st and 2nd principles, establishing and honoring healthy boundaries helps build trust among us and helps each of us engage in more constructive and effective problem-solving, and conflict-resolution when needed. To that end, we will...

tell our own stories and refrain from speaking for or about others
share our needs directly and clearly with member, Board, staff and/or minister entrusted to address those needs, even knowing our needs may not be met in every case
learn and respect limitations of staff, minister, and volunteers, and make commitments on their behalf only with their consent
do our part to ensure a workplace and place of worship free of harassment
use agreed-upon procedures and channels to address concerns about conduct or performance of leaders, staff or minister
acknowledge the limits of pastoral counseling and seek professional help when needed

**ACCOUNTABILITY**

Our search for truth and meaning is both free AND responsible. The extent to which each of us claims responsibility for this covenant, helps us maintain healthy relationship norms for our church. As we practice respect and healthy boundaries, each of us must strive to hold ourselves and one another accountable with care and compassion. We will work to...

practice UU Principles in our daily lives within and outside the walls of UCL
be prepared to participate knowledgeably and thoughtfully in church and community life
accept responsibility for our own words and actions, acknowledge mistakes honestly and make constructive efforts to correct them
keep our promises to one another and the larger community
honor and embrace our vision and mission statement
advocate for ourselves when we need pastoral care or other support
collaborate with the Board and other leaders to create a positive climate and sense of community
recognize and focus on what we can do, build on the good and maintain hope

**STEWARDSHIP**

Whether through time, talent or treasure (or more than one of these), each of us contributes to the common good as our personal circumstances allow. This means together we will strive to...

provide for pay and benefits consistent with UUA guidelines
care for the church grounds and facilities as we take care of other things we value
support professional membership and development for staff, minister and lay leaders
recognize our responsibility to support childcare and instruction for children and youth
give a positive response when the Board and other leaders call for help
remain committed to the church community as fully as possible even in times of difficulty,
acknowledging that together we are stronger and heal more fully

**OPEN-MINDEDNESS**

*Our many sources remind us that insight comes from multiple persons, faiths, times, places and bodies of knowledge. In order to truly accept one another and encourage our spiritual growth as the 3rd principle calls us to do, we will strive to...*

be informed and think through our positions, then listen and hear before responding
openly share our beliefs and support others’ sharing their beliefs/spiritual journeys
examine the forces that disadvantage some while benefitting others
work to overcome our prejudices and strive to be inclusive of diverse theologies, cultural heritages, sexual orientations and gender expressions, as well as varied social and political perspectives to name only some
embrace freedom of expression from the pulpit and in the community, including dissent be open to that which both affirms and challenges our growth

**EQUANIMITY**

*The graceful, generous handling of conflict and challenge may be one of the hardest tasks of relationships whether within or outside the confines of the church community. Yet, it is essential to maintaining trust and shared forward momentum. So, we strive to...*

begin our interactions with an assumption of best intentions
offer positive reinforcement and kudos to Board, staff, volunteers and minister provide direct, authentic, open-minded, respectful and constructive input
embrace and navigate conflict amicably, compassionately and without passive aggression attempt to resolve one-on-one concerns member-to-member when possible before consulting others participate in, and advocate financial support for, skill-building related to conflict management for Board members and church leaders alike, then support and utilize congregational methods for moderating disagreements between parties in conflict

**ENGAGEMENT**

*In part, this is expressed in our mission statement in the words “show up”. Talking the talk is important but without walking the walk, we don’t really have the chance to live our principles fully (or model them in the larger community). So, we strive to...*

give time and attention to eBlasts, board minutes, newsletter articles, Town Halls, and congregational meetings so we are informed and can participate in church governance acknowledge, welcome, and seek to know and build relationships with Members and Friends educate ourselves on social issues, speakout and act out civilly against injustice and participate
in activities and organizations that support UU principles
open ourselves to engagement with the larger UU faith and share our experiences
participate in training/activities that ready us to take on leadership roles
offer time and financial support when possible for any member who is willing to advance
through the leadership “life cycle”
assist with and support outreach and ministry of UCL

*We have benefited from guidance received from the published Covenants of Right Relations of
the following churches:

All Souls Church Unitarian, of the District of Columbia
All Souls Unitarian Church Indianapolis
Atkinson Memorial Church of Oregon City, Oregon
Unitarian Universalist Church of Lexington, Kentucky
UNITARIAN CHURCH OF LINCOLN PERSONNEL POLICIES

Approved by the Personnel Committee on April 11, 2002
Amended by Board of Trustees on October 23, 2002
Amended by Personnel Committee on August 18, 2005
Amended by Personnel Committee on August 25, 2006
Amended by Personnel Committee on October 5, 2006
Amended by Personnel Committee on November 19, 2013
Amended by Personnel Committee on April 2, 2019
Approved by Board of Trustees, May 19, 2019

I. PREAMBLE
The Personnel Committee establishes the following policies on behalf of the Unitarian Church of Lincoln (UCL) Membership. These policies are to be understood as extensions of all relevant church bylaw provisions and Board of Trustees policy statements and are to be interpreted in a manner consistent with those documents. Those provisions and statements and these policies describe the aspects of personnel management which the church holds so intrinsic to its mission as to control the Minister’s activities as supervisor of the church’s paid staff. As long as the Minister’s actions are compliant and consistent with these statements, the Minister is free to exercise and further document his or her supervisory practices as he or she deems best serves the church’s mission.

These policies apply to employees who regularly work at least ten hours per week, except that the church’s direct employment relationship with the Minister is not addressed by these policies. It is governed by relevant provisions of the church bylaws, supplemented by a separate written employment agreement executed by the Board of Trustees and the Minister.

II. PHILOSOPHY
The Unitarian Church of Lincoln, as an employer, believes in treating each employee with dignity and respect, recognizes the individual worth of each employee, and believes in helping employees develop their potential.

UCL seeks to provide equal employment opportunities to all employees and applicants for employment without regard to race, color, creed, religion, gender, sexual orientation, gender identity, marital status, national origin, age, disability, or other protected status. UCL fully complies with all applicable Federal, State, and local anti-discrimination laws.

III. EMPLOYMENT
A. Posting Openings/Advertising
All full and part-time positions openings will be posted at the church and advertised in the church newsletter. Openings may also be advertised in the newspaper as the Minister deems appropriate. Current employees and volunteers may apply for any position for which they are qualified.
B. Qualifications
Specific minimum experience and educational qualifications for each job will be described in the job description. The job description will be available to applicants for the job and any other interested persons.

C. Applications
A candidate for a position in the church shall submit a written application and/or resume.

D. Background Check
All applicants will be subject to a background check through the State Department of Health and Human Services or other public agencies as appropriate.

E. Hiring
Employees will receive two copies of a letter of confirmation of the job offer stating the date when employment begins, salary, and terms of the probationary period. One copy of the letter of confirmation is to be signed by the employee and put into his or her personnel file. The second copy is for the employee. All employees will receive a copy of their job description and the current personnel policies.

F. Orientation
Employees will receive an orientation to their position and general church operations.

IV. EMPLOYEE AGREEMENTS
The Minister may execute a written agreement with any church employee. The agreements shall be available to the Personnel Committee. Any agreement provision which is inconsistent with these policy statements will be valid only upon specific approval by a recorded vote of the Personnel Committee.

V. HOURS OF WORK
Hours of work are established by supervisors and vary in accordance with the needs of a particular area of work. The nature of work at the Unitarian Church may necessitate assignments for weekdays, weekends, evenings and holidays. Flexibility in an employee’s work schedule (flex time) is permitted with supervisor approval.

VI. PROBATIONARY PERIOD
A. Use
Probationary periods may be used for a variety of reasons including: new employees, position changes, and unsatisfactory performance.

B. New Employees
The probationary period is designed to give the new employee a chance to become acquainted with the position and the organization and provides the employer an opportunity to observe the capabilities and
skills of the new employee. The probationary period consists of a minimum of three months from the date of employment.

All employees will be formally evaluated at the end of the probationary period and either be confirmed as a regular employee, terminated, or placed on an extended probationary period, not to exceed six months. Informal evaluations will be provided during the probationary period in order to assist the new employee in obtaining job proficiency.

C. Position Changes

If an employee changes positions within the church, a minimum three-month probationary will apply to the new position. This rule can be waived under special circumstances.

D. Unsatisfactory Performance

After documented warning, signed by the employee and supervisor, an employee may be placed on probation, for a specified period for unsatisfactory performance. During this probationary period, performance will be evaluated by the supervisor and the employee. At the end of the period, a performance review is conducted and the employee will be returned to regular status, placed on an additional probationary period, or terminated.

VII. PERFORMANCE EVALUATION

A. Guidelines

Performance evaluations will be based on written criteria established at the beginning of the evaluation period and should be a collaborative effort. Employees will have an opportunity to evaluate their own performance and set goals for the coming year. Supervisors and reviewers will have an opportunity to evaluate and discuss the performance and goals of the employees they supervise or whose performance they review. Evaluations will be based on the job functions and competencies in the employee’s job description, which will be reviewed and updated yearly.

B. Timing

1. Written performance evaluations for all employees will be conducted annually and should be completed by June 30.

2. A personal meeting, as well as written performance evaluation, will be conducted at the end of any probationary period.

C. Procedures

1. The supervisor will solicit comments from key people who have a direct relationship to the performance of the employee.

2. An employee can request that a member of the Personnel Committee be present at the performance evaluation.

3. All performance evaluations must be signed and dated by the employee and the supervisor. The signature of the employee indicates the evaluation took place and that the employee has seen the completed evaluation. The employee’s signature does not necessarily indicate agreement with the evaluation. The supervisor will give the employee a copy of the evaluation.
4. If an employee does not agree with an evaluation and cannot resolve the disagreement using the problem solving and grievance procedures in Section IX, the employee may, within 10 working days, provide a written response to the supervisor and the Personnel Committee, to be placed in the employee’s personnel file.

VIII. TERMINATION OF EMPLOYMENT

A. Resignation

In the event an employee chooses to terminate employment with the church, the church requests that the employee give at least two weeks’ notice in writing. All employees are encouraged to give more notice whenever possible.

B. Dismissal

1. Dismissal with Advance Notice

   The church will give at least two weeks’ notice of dismissal to employees in writing unless the conditions for dismissal without advance notice apply.

2. Dismissal without Advance Notice

   a. Employees who are on initial probation or probation as a result of unsatisfactory performance may be dismissed without advance notice.

   b. The church reserves the right to terminate employment without advance notice of any employee guilty of gross misconduct. Gross misconduct includes, but is not limited to, harassment, theft, dishonesty, falsification of records, disclosure of confidential information, insubordination, or willful neglect of duty.

3. Dismissal due to Reduction in Staff

   When there is a reduction in staff because of decreased funding or reorganization, decisions on retention or dismissal of employees will be made using the following criteria.

   a. The need of the church relative to the particular position.

   b. The qualifications and skills of the employee.

   c. Seniority (length of employment at the church).

   Employees who are dismissed as a result of decreased funding or reorganization will be given four weeks notice.

4. Employee Grievance

   Employees dissatisfied with the decision to dismiss may use the grievance procedures in Section IX.

IX. PROBLEM SOLVING/GRIEVANCE PROCEDURES

A. Problem solving

   Problem solving should begin with a discussion between employee and his or her immediate supervisor.
If a problem cannot be resolved and is of a serious nature, it can be referred to the Personnel Committee. The Personnel Committee will act as a sounding board.

B. Grievance Procedures

All grievances must be initiated within 30 working days of the date the employee knew or reasonably should have known of the event that is the subject of the grievance. Problem solving procedures must have been attempted.

If a satisfactory settlement is not reached using problem solving, the employee may submit his or her grievance, in writing to the Personnel Committee. The decision of the Personnel Committee is final and shall be conveyed in writing to the employee.

All meetings under these procedures shall be conducted in private and shall include only the persons involved and their designated or selected representatives.

Grievances shall be processed in a manner which does not interfere with the employee’s work and the normal operation of the church.

X. PERSONNEL RECORDS

Each employee will have a confidential personnel file which will include copies of:

1. Job application and/or resume.
2. Letter of job confirmation.
5. Documentation of unsatisfactory performance, probation, and supervisory meetings or actions.
6. Contact in case of emergency.
7. Any information employee wishes to provide related to health or disabilities.
8. Documentation of education advancement courses taken and any degrees received.
9. Contracts, if used.
10. Record of salary adjustments.
11. Written notice of resignation or dismissal.
12. Copy of driver’s license and proof of insurance.

An employee may view or copy information contained in his or her file at any time in the presence of the Minister, except for letters of recommendation or reference received in the hiring process.

Personnel information is confidential and will be made available only to the employee, supervisor, Minister, and Personnel Committee. Requests for information about employees from prospective employers will be limited to the dates of service, position with the church upon separation. More specific information will be released only after it has been discussed with the employee and a written release of information has been signed by the employee that includes the specific information to be released.
XI. COMPENSATION

A. General Guidelines

Compensation includes salary, wages, and benefits. All employee compensation is subject to available funding. Employees are given salaries based on midrange UUA standards adjusted for tenure. Factors to be considered in establishing compensation include education, experience, knowledge, abilities and skills, level of work, responsibility for decisions, supervisory duties, independence of judgment and action, working conditions, and like pay for like work in the community.

B. Salary and Wages

1. Salary Adjustments/Increases

   All salary adjustments/increases will be determined in the church’s annual budgeting process.

2. Pay Days

   Employees are paid monthly.

3. Withholdings

   Federal income, state income, FICA, and Medicare taxes are withheld from an employee’s gross pay. The church is responsible for submitting them to the proper authorities. Whenever it will be beneficial to an employee for tax reasons for the church to pay a portion of the employee’s salary or wages directly to an insurance company for health, dental, life, disability and/or other personal insurance, the church will do this. For example, if the amount budgeted by the church for such insurance benefits is not adequate to cover the employee’s premium, the church will, upon request by the employee, pay the additional premium amount from the employee’s salary or wages and adjust the tax withholdings accordingly.

4. Voluntary Work

   Employees who voluntarily work to cover another church employee’s time off will be paid at their regular rate of pay.

5. Comp Time

   Salaried employees who work in excess of their usual hours in any week will be granted compensatory time off within the next 30 days as arranged with the supervisor.

6. Emergency Closings

   If the minister closed the church due to emergency conditions, employees normally scheduled to work will be paid for their scheduled hours.

7. Travel Reimbursement

   a. If an employee must use his or her personal vehicle in the fulfillment of his or her expected duties, the employee will receive mileage based on the current reimbursement rate of the church. The employee shall fill out a mileage log which must be approved by his or her supervisor in order to receive reimbursement.
b. When approval has been given for an employee to attend a conference or other activity for personal development, all permissible IRS expenses will be permissible professional development expenses.

C. Benefits

1. Vacation

Church employees who regularly work at least 20 hours per week will accrue at least one vacation day for each month worked starting with the first day of employment. All vacation dates must be arranged with the employee’s supervisor. Employees are encouraged to use their vacation days within one year of accrual unless otherwise agreed to by the supervisor. All employees who resign or are dismissed will be paid for any accrued vacation time.

2. Established Holidays

Church employees will receive a day off in observance of the following holidays. Employees will be paid the number of hours they would have normally been scheduled to work:

- New Years Day
- Martin Luther King, Jr., Day
- Memorial Day
- Fourth of July
- Labor Day
- Thanksgiving Day
- Christmas Day

If the church program requires an employee to work on a scheduled holiday, the employee’s day off will be arranged with the supervisor.

3. Floating Holidays

In addition to the church’s established holidays, employees are granted four floating holidays per calendar year. These holidays can be taken whenever the employee wishes, but they must be scheduled in advance in consultation with the supervisor.

4. Sick Leave

Sick leave may be used for personal or family illness, injury, or disability or for medical, dental, or optical appointments that cannot be scheduled during non-working hours.

Employees will accrue one paid sick leave day for each two months worked. Employees may accumulate up to 25 sick leave days.

Employees on initial probation may use sick leave.

All sick leave terminates on the day of separation from the church, and no reimbursement is made for accumulated sick leave.
5. Parental Leave

Upon the birth of the employee’s child, or upon the placement of a child with the employee for adoption, the employee shall be granted up to six weeks of paid leave (including full salary and benefits) with the approval of the minister and the management team.

6. Family/Medical Leave

Family/Medical Leave is available to all employees. A family/medical leave of absence is an approved absence of up to three months of unpaid leave per year under particular circumstances that are critical to the life of the family. Medical certification to support a claim for leave is required. Leave may be taken for any of the following reasons:

a. When the employee is unable to perform the functions of his or her position because of a serious health condition.

b. When the employee is needed to care for a child, spouse, parent, or other close family member who has a serious health condition.

The employee is expected to return to work at the earliest possible time. Employees will first use any accumulated sick, personal, and vacation time prior to being placed on unpaid leave. Employees retain the right to return to active employment without the loss of position or salary within the three-month period.

7. Extended Leave without Pay

Extended leave, without pay, for periods of extended illness, disability, or injury recovery will be treated as a leave of absence after all accumulated sick, vacation, and family/medical leave has been used.

8. Court Room Leave

All employees are eligible for required court room leave upon employment and will receive pay for their regular working hours, less any payment received as a witness or juror.

9. Military Training

Employees will be granted leave to attend required military training and active duty.

10. Health/Dental/Life/Disability/and Other Personal Insurance

a. Compensation for all church employees contracted to regularly work 30 or more hours per week will include, in addition to salary or wages, a monthly amount primarily intended to provide health and dental insurance coverage for the employee. The amount will be at least sufficient to provide

- 80% of the premium cost for health and dental insurance for the employee, and

- 50% of the additional premium cost for health and dental insurance for employee family members eligible for coverage, under programs selected by the church.

Compensation for church employees contracted to work between 15-30 hours a week will include, in addition to salary or wages, a monthly amount primarily intended to provide health and dental insurance coverage for the employee. The amount will be at least sufficient to provide

- 40% of the premium cost for health and dental insurance for the employee, and
- 25% of the additional premium cost for health and dental insurance for employee family members eligible for coverage, under programs selected by the church.

b. All eligible employees will be enrolled in the church’s long term disability and life insurance program and the premium cost for this coverage will be automatically deducted from their insurance compensation amount. Employees may elect or decline enrollment, for themselves or their family members, in the church’s other insurance programs. Employees may also request that the church draw on the insurance compensation amount to:

- make direct payment for insurance coverage under programs other than those selected by the church, or
- reimburse the employee for insurance premiums paid to such programs, or
- reimburse the employee for copay or deductible payments made under such programs.

Payments made in excess of the insurance compensation amount will be deducted from the employee’s salary payments. If an the employee does not elect to have his/her entire insurance compensation amount disbursed in any of the above ways, s/he may have all or part of the remaining balance

- contributed to his/her pension account, or
- set aside to provide him/her with professional development or materials, or - disbursed to him/her as salary.

All payments made will be subject to or exempted from taxation as determined by the U.S. Internal Revenue Service.

11. Worker’s Compensation

Church employees are covered by worker’s compensation insurance.

12. Pension

The church budgets an amount (usually a percent of salary) for a pension benefit for employees who regularly work at least 1000 hours per year (approximately 20 hours per week). Employee must be at least 18 years of age. Elective pre-tax contributions can be made immediately upon hire regardless of hours. The church begins contributions after the first 1000 hours in 12 months from date of hire, or after 1st calendar year working 12 months and 1000 hours at any qualifying Unitarian Universalist institution.

XII. PROFESSIONAL DEVELOPMENT

Employee professional development is encouraged. The church budgets an amount for professional development expenses. An employee may request permission of his or her supervisor to attend a job related conference or activity and be paid for regular working hours plus all or part of the cost of attending that conference or activity.

XIII. SABBATICAL POLICY
The Unitarian Church of Lincoln (UCL) believes that its employees benefit from time spent in study, reflection, spiritual renewal, continuing education, or community service.

This program is a privilege that is earned by UCL staff and is completely discretionary and may be suspended, terminated, or altered at any time.

This policy may be superseded by letters of call or agreement between clergy and the Unitarian Church of Lincoln.

A. Eligibility
Regular employees normally scheduled for 20 or more hours per week, who have demonstrated a good work record and are currently in good standing, are eligible to apply.

B. Waiting Period
Sabbatical may be granted to eligible employees who have been in continuous, regular employment with UCL for seven years or longer.

C. Sabbatical Program Guidelines
1) Eligible employees who are in good standing and have been in employment with the UCL for six years or longer and wish to apply for a sabbatical should discuss their plans and submit a letter of intent to their immediate supervisor at least one year in advance. Requests for such leave should include information concerning the purpose and intent of the sabbatical as well as information as to how the sabbatical is to be spent. Plans must be grounded in intentional activities that lead to spiritual renewal and growth or vocational discernment, and may include, but are not limited to, work-related study, community service, or professional development.

2) Sabbatical may not begin before the employee’s seventh anniversary of employment.

3) Written application must be made to the immediate supervisor at least six months before the proposed leave. After the supervisor approves the application, it is forwarded to minister and personnel committee for review, who should then forward it to the Board of Trustees for final approval.

4) The formal application procedure should lead to a written agreement that sets forth the detailed conditions for the sabbatical. Conversations within staff and personnel committee need to evaluate and discuss the challenges and stresses that will be placed on the congregation during the period of the sabbatical. Plans need to be made to provide the resources to meet those needs.

5) No sabbatical shall be granted at a time or under circumstances which, in the judgment of your supervisor, minister, or UCL leadership are inconsistent with the needs of the staff and/or would result in hardship for UCL.

6) Sabbaticals may not exceed 14 weeks. Employees may not take a sabbatical more frequently than once every seven years.

7) It is expected that employees will commit to work for UCL at least one year following the end of the sabbatical period.

8) The period during which the employee is on sabbatical shall not be counted as credited service for vacation and personal day accrual purposes. Other benefits and salary shall, typically,
continue. If an employee dies while on sabbatical, sabbatical benefits cease at the time of death.

9) If employment terminates during sabbatical, sabbatical benefits cease at the time of termination. Approved, but unused sabbatical time is not paid out at termination of employment, nor may it be used to extend employment beyond the termination date.

10) Copies of all documentation should be kept as part of the employee's personnel file.

XIV. CONFIDENTIALITY OF MEMBER INFORMATION

Due to the nature of the church, all records involving members are confidential and are to be maintained in the strictest confidence. This includes financial records, personal information, and other information that is not published by the church in the church directory or otherwise.

XV. DISCRIMINATION AND HARASSMENT

The church strives to provide a work place free of tensions involving matters which do not relate to the church’s business. Thus the church is committed to providing a work environment that is free of discrimination and harassment. Engaging in discrimination or harassment is a form of employee misconduct that is demeaning to another person, undermines the integrity of the employment relationship, and is strictly prohibited.

Examples of prohibited conduct include negative, demeaning, or unwanted comments concerning a person’s ethnicity, race, sex, religion, disability, sexual orientation, gender variation, or other similar characteristics; animosity; unwelcome sexual advances; requests for sexual favors; sexually motivated verbal or physical conduct; other verbal or physical conduct or harassment; visual forms of harassment of a sexual nature when submission to that conduct is either explicitly or implicitly made a term or condition of employment or is used as a basis for employment decisions; and other actions that have the purpose or effect of unreasonable interfering with an individual’s work performance or creating an intimidating, hostile, or offensive work environment.

Any employee who wants to report an incident of discrimination or harassment should promptly report the matter to his or her supervisor. If the supervisor is unavailable or the employee believes it would be inappropriate to contact that person, the employee should contact the Minister or a member of the Personnel Committee. Employees are also encouraged to use the Problem Solving/Grievance Procedures whenever possible. Employees can raise concerns and make reports without fear of reprisal.

Complaints will be kept confidential. All complaints will be promptly and thoroughly investigated. If the investigation reveals a violation of this policy by an employee, disciplinary action (which may include termination of employment) will be promptly taken against the employee.

XVI. USE OF PERSONAL VEHICLE

Employees may sometimes be expected to use their personal cars to perform church business. Church business must be conducted at the discretion of and with the approval of the supervisor. All employees should check with their insurance agency to be sure they are covered while on church business and provide proof of coverage to the church during their first month of employment. If needed, UCL’s coverage will be secondary to the employees personal coverage.
XVII. ELECTRONIC MAIL AND SOCIAL NETWORK POLICY

Email should be maintained in a business-like fashion. Email and social networks may be used for personal reasons, but the use must not interfere with the employee’s job duties or other work of the church and must be conducted in a professional manner.

XVIII. POLICY INTERPRETATION

If an employee raises a question relating to the interpretation of these personnel policies, the Personnel Committee’s interpretation shall control and be final.

XIV. CONFLICT OF INTEREST.

Church employees must avoid any conflict of interest with respect to their fiduciary responsibility.

There must be no self-dealing or any conduct of private business or personal services between any church employee and the church except as procedurally controlled to assure openness, competitive opportunity, and equal access to “inside” information.

Church employees must not use their positions to obtain for themselves, family members, or close associates paid employment with the Unitarian Church of Lincoln except in cases of incidental or short term employment.

Employees who work more than 5 hours a week, and are members of UCL, will not serve on the Board of Trustees, Nominating Committee, or Program Council, and will not chair congregational committees or task forces.
Safety Policy

Unitarian Church of Lincoln

Adopted by the Church Council as of July 23, 2009

Updated and Adopted by Board of Trustees June 11, 2019
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Church Covenant and Safety Philosophy

Covenant of Right Relations

Within and beyond the walls of the Unitarian Church of Lincoln, we honor the principles and sources of Unitarian Universalism. We covenant to treat one another as we would wish to be treated: with respect, regard for healthy boundaries, accountability, open mindedness, and equanimity, freely offering our tangible and sustained stewardship and engagement to realize our vision and mission.

We strive to be guided in our thoughts, words and actions by these attributes and the supporting Statements of Intent upon which we have mutually agreed. In day to day practice, we covenant to begin our interactions with an assumption of best intentions, to truly listen to one another rather than awaiting our turn to talk, to assure that what is true for each of us is heard and considered, and to share only our own stories, honoring the privacy of others.

Safety Philosophy

Building on the commitments of our congregational covenant of right relations, the safety policies of the Lincoln Unitarian Church are intended to promote the safety and well-being of our friends and members as well as the community at large who may use our facilities. The policies cover a wide range of safety issues including physical safety such as maintaining a safe playground and establishing an emergency evacuation plan as well as risks of a more interpersonal nature. In developing these policies we have strived to balance a confidence that the church is generally a safe place to be because each individual takes responsibility for their own (and their children’s) safety and behavior with an acknowledgement that it is prudent to be prepared for infrequent, but real, risks.

These policies are based on the assumption that each member and friend of the church shares in the responsibility for a safe building, grounds and community. This is our community and we each play a role in the creating a safe and healthy space for all of us. All members and friends of the church who may be present in the church at times when there is no employee in charge should feel protective and emboldened to take prudent action if they feel anyone in the church or the church building itself are in danger. If action is taken under this policy, a report should be made as soon as feasible to any of the paid staff, the Executive Committee, or any member of the Board of Trustees.

The Board of Trustees will review the Safety Policy every three years.
I. Weapons
A. No items, concealed or not, that can be reasonably interpreted as weapons may be brought into the building, except by uniformed law enforcement personnel in the performance of their duties. Notice of this policy will be posted at the west building entrance.
B. Hired security will not carry guns.

II. Fire
A. Wax candles are discouraged. All candles in the building must be closely attended.
B. Fire extinguisher locations are:
   1. in the kitchen near the door
   2. in the table storage room (in the south sanctuary entry hallway);
   3. in the storage closet across from the kitchen (in the north sanctuary entry hallway);
   4. in the RGL hallway
   5. in the hallway outside the main restrooms
   6. in the basement hallway outside the music room
C. Fire alarm locations are:
   1. next to the front door
   2. next to the preschool room door
   3. in the RGL hallway next to the outer door
   4. next to the library door
   5. next to the gallery door near the bookstore
   6. in the sanctuary next to each outside door
   7. in the basement hallway
D. Locations of the fire alarms and fire extinguishers and the Church’s address will be posted:
   1. next to the fire extinguishers;
   2. near the Administrative Director's office doorway;
   3. near the Religious Growth Director's office doorway
   4. next to each Fire Exit map in each classroom and in the sanctuary
E. The church's address and Instructions for use of the phone will be posted next to the telephone the Library.
F. If there is a fire anywhere in the building at any time, no one should hesitate to pull the fire alarm to alert all persons who might be present in the church.

III. Evacuation Plan During Sunday Morning Services
A. Any person who perceives a need to evacuate the church facilities should immediately report to the Audio Visual Operator the danger's
   1. nature
   2. location
Sunday morning staff and volunteers should be familiar with the detailed evacuation plan, published separately.
B. The Audio Visual Operator will immediately ensure that the danger's nature and location are communicated to:
   1. The Sunday Religious Growth & Learning Program Supervisor;
   2. The Sunday Service Leader.

C. The Sunday Religious Growth & Learning Program Supervisor will immediately:
   1. ensure that the danger's nature and location is communicated to all Classroom Teachers and Assistants.
   2. ensure that the Teachers and Assistants
      a) conduct their classes out the nearest safe and accessible exterior doorway,
      b) gather their classes at the north side of the church parking lot.

D. The Sunday Service Leader will immediately:
   1. inform the Auditorium occupants of the nature and location of the danger;
   2. inform the Auditorium occupants that the Classroom Teachers and Assistants are evacuating the classes to gather at the north side of the church parking lot;
   3. inform the Auditorium occupants how they should divide themselves and move so as to efficiently exit the building from the nearest safe and accessible exterior doorways.

E. Audio Visual Operators will ensure that disabled persons are assisted in evacuating the building.

IV. Tornado Response Plan During Sunday Morning Services

A. Any person who becomes aware of an imminent tornado danger to the church facilities should immediately report the danger to an Audio Visual Operator.

B. The Audio Visual Operator will immediately ensure that the danger is communicated to:
   1. The Sunday Religious Growth & Learning Program Supervisor;
   2. The Sunday Service Leader.

C. The Sunday Religious Growth & Learning Program Supervisor will immediately:
   1. ensure that the danger is communicated to all Classroom Teachers and Assistants;
   2. ensure that the Teachers and Assistants conduct their classes into Room 7 (the Gathering Place).

D. The Sunday Service Leader will immediately:
   1. inform the Auditorium occupants of the danger;
   2. inform the Auditorium occupants that the Classroom Teachers and Assistants are conducting their classes to gather in Room 7 (the Gathering Place);
   3. inform the Auditorium occupants how parents and guardians (if they desire to do so) may move to join their children in Room 7 (the Gathering Place);
   4. request all remaining Auditorium occupants to move toward the Auditorium's west (interior) wall.

E. Audio Visual Operators will insure that disabled persons are assisted in moving toward the west (interior) wall.
V. Medical Emergency

A. First Aid kits shall be maintained and placed in:
   1. the kitchen;
   2. the men's restroom;
   3. the women's restroom
   4. The church office
   5. the preschool room

B. Location of First Aid kits shall be posted near the entrances of:
   1. next to the fire extinguishers;
   2. near the Administrative Director's office doorway;
   3. near the Room 4 (Religious Growth Director's office) doorway.
   4. next to each Fire Exit map in each classroom and in the sanctuary

C. The church's address and Instructions for use of the phone will be posted next to the telephone in Room 2 (the Library).

D. The AED defibrillator is located in the southwest corner of the Auditorium along with instructions for its use. The AED defibrillator is voice directed and will tell you exactly what to do in an emergency. The device is updated and checked a minimum of twice a year. The defibrillator's location will be posted near the entrances of
   1. the auditorium.
   2. the kitchen
   3. the Administrative Director's Office
   4. Room 4 (The Religious Growth Director's Office)

VI. Building Access

Regular building users will be given the combination for access to the church keypad entry system. One-time building users will be allowed the temporary use of a one-time combination. The keypad combinations will be changed at least every other year. The Building Committee is charged with facilitating appropriate upgrades to building security.

VII. Playground

Manufacture age limitations for use of all playground equipment will be visibly posted on or near the equipment.

Parents and guardians are responsible for their children on the playground, unless the children are currently in classes or childcare

VIII. Personnel

A. Before hiring a new adult paid staff person, the Administrative Director will
   1. perform a search for the candidate's name on
      a) the Federal Sex Offender Registry website at www.nspor.gov,
      b) the Nebraska State Sex Offender Registry.
   2. require that the candidate
      a) disclose in writing any such criminal convictions; and
b) enable the church to obtain records of any such convictions from (at least)
   i) the Nebraska State Patrol, and
   ii) the State Patrol from the state in which the candidate most recently resided.

3. notify the Personnel Committee of any criminal record. The Personnel Committee will
determine what type of candidate criminal record might appropriately be considered in a
decision offering the position.
eg. what types of convictions (property crimes, personal injury crimes, traffic crimes);
   what level of convictions (felony/misdemeanor, class I, II, III)

This information will not be required from or about personnel whose employment with the church began
prior to April 1, 2008.

B. Before hiring a new paid staff person aged under 19 years, the person or committee authorized to offer
the position will
   1. obtain at least two references from adults (who are unrelated to the candidate or to each other)
      attesting to the candidate's demonstrated reliability and respect for other persons' inviolability;
   2. ensure that the candidate has received appropriate training to competently fulfill the position's
      responsibilities;
   3. determine what type of candidate court record (juvenile or adult) might appropriately be considered
      in a decision to offer the position (what types of court-determined infractions: property, personal injury,
      traffic).
   4. require that the candidate disclose in writing any such court record(s).

C. Before contracting for janitorial services or childcare services, the person or committee authorized to
make the contract will either:
   1. determine that the service is bonded, or
   2. secure the same information from and about the person providing the service that is required before
      hiring a new paid staff person.

IX. Risk Reduction in the Religious Growth and Learning (RGL) Program for Children and Youth

As part of our covenant with our children, it is the responsibility of all church members to act responsibly
and proactively to ensure the safety and well-being of all of the children in the church. The Religious
Growth Director (RGD) is responsible for overseeing the well-being of children and youth in RGL
activities.

A. Program Leaders
   1. The Religious Growth and Learning Committee is charged with developing and maintaining
      procedures to ensure that volunteer leaders protect the safety and well-being of children in RGL activities.
      Such procedures will include conducting background checks on trained volunteer leaders.
   2. To protect children and youth from exploitation and to protect leaders from false allegations, all
      RGL programs and activities will be conducted in the presence of either
      a) at least two unrelated adult volunteers aged 19 years or older, or
      b) at least one paid church staff person and one unrelated adult volunteer.
   3. The Religious Growth Director will educate all RGL paid staff, contractors, and volunteer leaders
      concerning the church's safety and risk reduction policies and procedures.

B. Program Content
1. The Religious Growth and Learning Program content will empower our children and youth to protect themselves both within and outside the church.

2. The RGL Program will provide regular opportunities for volunteers, children, and youth and the congregation to learn about interpersonal safety. These will include:
   a) *Our Whole Lives* classes that address personal safety issues;
   b) Additional programming provided at least once a year by the Minister and Religious Growth Director.

C. Overnights: There will be two unrelated adult volunteers or one paid staff and one unrelated volunteer AWAKE during youth overnights.

D. Car Rides: Two unrelated adult volunteers or one paid staff and one unrelated adult volunteer are required to be in the car with youth.

E. Safety Off Church Grounds: When it is a CHURCH SPONSORED activity - two unrelated adult volunteers or one paid staff member and one unrelated adult volunteer will be with youth at all times.

**X. Risk Reduction in the General Church Program**

A. The Executive Committee will ensure the publication of the Church's Safety Policy on the church website.

B. The Executive Committee will ensure that periodic training on safety policy is provided for ushers, coffee hosts, and committees, such as AV, Worship and the Membership Umbrella.

C. The Executive Committee will see that Safe Congregations/Right Relations workshop(s) is/are made available to the congregation at least once per year.

D. The Membership Umbrella will ensure that information regarding the Safety Policy is provided in the UU101 program and the New Member packet.

E. To protect children and youth from exploitation and to protect leaders from false allegations, all church sponsored programs, including children and youth will be conducted in the presence of either
   1. at least two unrelated persons aged 19 years or older, or
   2. at least one paid church staff person and one unrelated person aged 19 years or older.

**XI. Interpersonal Safety**

**A. Safety Response Team**

1. A Safety Response Team will be convened when needed to handle complaints and concerns arising in relation to this policy. The Executive Committee will be familiar with the terms and procedures of the Safe Church Policy.

   a) Members of the Safety Response Team will be the five members of the Executive Committee (Minister, President of the Board of Trustees, Vice President, Treasurer, Program Council Chairperson). The Safety Response Team may ask others to serve, depending on need for special competencies.

   b) In the event that a complaint concerns a member of the Safety Response Team or a member of the Safety Response Team is unable to participate in ongoing proceedings, the President will appoint a
member of the Board to serve. If the complaint involves the President, the Minister will appoint another
Board member to serve. If the complaint involves the Minister, the matter will be referred to the Board of
Trustees for appropriate action.

c) The Safety Response Team members should not be personally related to each other or to the
individuals involved in a particular complaint/incident. In the event that Response Team members are
related, one of the related parties shall recuse him/herself and the procedure for adding members outlined
above will be followed.

d) All deliberations of the Safety Response Team will be confidential prior to the delivery of any
final recommendations, should any recommendations be required. Materials related to Safety Response
Team investigations will be treated with care and kept in a secure file. Confidentiality will continue
except as needed to implement any recommendations.

e) A 3/5 majority of the Safety Response Team will be necessary to make any recommendation for
further action.

f) The Safety Response Team is not required to meet on any regular basis in the absence of specific
matters related to the Safe Church Policy.

2. Several approaches may be taken in addressing incidents involving alleged threats to interpersonal
safety, including alleged sexual abuse, exploitation, harassment or intimidation:

a) The person feeling threatened can attempt to resolve the matter directly with the accused
individual.

b) The individual may report the incident to the Minister or other member of the Safety Response
Team, in an effort to resolve the matter informally.

c) If an informal resolution of the complaint does not seem wise, appropriate, possible, or does not
succeed, the threatened person or the Executive Team member may request that the Safety Response
Team be convened to institute formal proceedings. Formal proceedings shall include the following steps:

i) The Safety Response Team shall gather statements or other information from the individuals
involved in the alleged abuse, exploitation, harassment or intimidation, and from others who may have
pertinent information, such as qualified professional consultants.

ii) The Safety Response Team shall make determinations and take actions appropriate to resolve
the matter. These may include:

a') Finding that there is no evidence that sexual abuse, exploitation, intimidation or harassment
occurred.

b') Finding that sexual abuse, exploitation, harassment or intimidation has occurred, and that
the appropriate body of the church is called upon to take action accordingly. Such action may include
one or more of the following:

1') A formal reprimand, with defined expectations for changed behavior;
2') Recommending or requiring psychological or psychiatric assessment, counseling and/or
treatment before further involvement in church activities;
3') Probationary standing, with the terms of the probation clearly defined;
4') Dismissal from employment, authorized volunteer position in the church, and/or right to
attend activities in the church.

iii) The Safety Response Team may seek the advice of legal counsel or others to advise it in
performing its functions.
d) The Safety Response Team may deem it necessary to request that the accused person and the accuser not participate in church activities until the matter is resolved.

3. A confidential written summary of the Safety Response Team proceedings will be maintained.

4. The person(s) toward whom the alleged inappropriate behavior is directed need not be the person(s) bringing the concern to the Response Team. Moreover, neither consent nor acquiescence will excuse or exonerate inappropriate behavior. At any time the church may initiate or proceed with the formal complaint process.

5. In determining whether alleged conduct constitutes sexual abuse, exploitation, harassment or intimidation, consideration shall be given to the record of the alleged incident(s) as a whole and to the totality of the circumstances, including the context in which the alleged incident(s) occurred.

6. Any person bringing a sexual complaint or assisting in investigating such a complaint will not be adversely affected in terms and conditions of employment or church membership or affiliation, or otherwise discriminated against or discharged.

7. The decisions of the Safety Response Team are final.

B. Adult Interpersonal Behavior – Appropriate Conduct Policy

1. It is the policy of the Lincoln Unitarian Church to encourage its employees and leaders to nurture safety by being attentive to self-care, education, maintaining appropriate boundaries, and the importance of referring those in need to supportive and helpful resources. It is important that every church employee and volunteer understand the ways in which their use or misuse of authority may impact others.

2. The interpersonal nature of much of the day-to-day work of the church, including committee work, means that interpersonal disagreements and conflicts are inevitable. These are covered by the congregational covenant of right relations. However, sexual abuse, exploitation, harassment or intimidation of church members, friends or others is unethical behavior and will not be tolerated, within this congregation.

3. A number of avenues are available to resolve all types and severities of interpersonal problems.
   a) Individuals are encouraged to take appropriate care of themselves, to be assertive when needing to express their point of view or ask another individual to change his or her behavior.
   b) Individuals can and should draw upon their own informal social network within the church to seek advice on how to resolve interpersonal difficulties.
   c) Each committee chair, board member and employee, including the minister, is available to support the work of the church, including helping to resolve interpersonal difficulties that interfere with that work. Individuals can consult with any of these church leaders on an informal basis.
   d) The Executive Committee is responsible for seeing that the Program Council, committee chairs, board members and employees are familiar with the Safety Policies and know the proper procedures if concerns arise.
   e) If informal resolution does not seem wise or appropriate or is ineffective, an individual can contact a member of the Safety Response Team and request advice or assistance. A formal response, as outlined in the Procedures for the Safety Response Team, may be requested.

4. If church staff or volunteers have reasonable cause to believe that a vulnerable adult has been subjected to abuse, neglect or exploitation, they are encouraged to make a report.
i). Adult Protective Services defines elder/vulnerable as "adults age 60 and older and adults with disabilities"

ii) Search online for "Mandatory Reporting Requirements: The Elderly Nebraska" for more information.

C. Children and Youth Who Present a Danger

1. As part of our covenant with our children, it is the responsibility of all church members to act responsibly and proactively to ensure the safety and well-being of all of the children in the church. The Religious Growth Director is responsible for overseeing the well-being of children and youth in Religious Growth & Learning activities.

a) The Religious Growth Director (RGD) will have an established mechanism to get feedback from each teacher each week regarding events in the classroom. The RGD may seek the assistance of Religious Growth and Learning Committee members to carry out this activity. Teachers will be informed that they should report any odd behavior, including social withdrawal, sexual behavior, inappropriate touching, acting out, bullying, aggression or any unusual or age inappropriate behavior.

b) If the RGD believes that a child or youth may be in danger, the RGD will take appropriate steps to insure the safety and well-being of that child or youth. Such steps could include removing any immediate danger (e.g., away from a bully in the classroom), speaking with the child or youth, speaking with a parent or other adult a family member, or contacting authorities. The RGD can and should consult with the Minister if significant concerns arise. The RGD and/or Minister could consult with mental health provider, being aware that mandatory reporting of child abuse may be evoked, if the mental health provider receives specific information of risk to an identifiable victim.

i). Nebraska requires a mandatory report from any person, who has reasonable cause to believe a child has been subjected to child abuse or neglect.

ii) Search online for Mandatory Reporting Requirements: Children, Nebraska for information to assist in making a report.

iii) When in doubt, report.

c) If the RGD believes that a child or youth poses a threat to other children or adults in the church, the RGD should take one or more of the following steps:

i) The child or youth should be removed from the situation immediately to ensure the safety of all involved.

ii) The RGD should talk with the parent(s) or guardian(s) of the child or youth about the situation and behavior.

iii) The RGD may ask that a child or youth not participate in Religious Growth and Learning activities until a safety plan is in place.

iv) If a child or youth poses a significant danger to others such as serious or repeated bullying or physical violence, any fire-setting, or possession of a weapon on church property, the RGD should take the following steps:

a') Remove the child or youth from Religious Growth and Learning activities until a covenant of limited access is in place

b') Inform the Minister, and the Minister and RGD will jointly respond to the situation.

c) The Minister and RGD should immediately meet with parent(s) or guardian(s) of the accused child or youth and take the following steps:
a') Recommend or require that the parent(s) or guardian(s) seek consultation with a qualified mental health professional to determine how and if the child or youth can be safely involved in Religious Growth and Learning activities. Neither the Minister nor the RGD should be in direct contact with the mental health professional, unless the family requests assistance, but should work with the family based on recommendations a professional may make to the family.

b') Develop an individualized Covenant of Limited Access for the child or youth in consultation with the child or youth, and parent(s) or guardian(s). The Covenant of Limited Access can be modeled after the adult covenant in appendix A. It should clearly specify when and how the child or youth can be involved in Religious Growth and Learning activities, what support the church can provide to facilitate safe involvement and clear criteria for a covenant to no longer be needed. Covenants should have a specific time frame for reconsideration, typically at least every six months.

c') Although the RGD has responsibility for insuring the safety of all children and youth in the Religious Growth and Learning program, the RGD and Minister should also be mindful of the important role of the church in supporting a family who is struggling with a difficult child.

D. Sex Offender Risk Reduction

1. Sexual offenders who exploit children pose specific risks that require a specific policy because such offenders may use churches to seek victims and general professional consensus is that many sex offenders are at a high risk of re-offending, even after incarceration or treatment. Society has recognized the special nature of these crimes by establishing public sex offender registries.

2. Sex offenders are difficult to identify and the greatest risk to children comes from individuals who are not identified and may be entrusted with children. On the other hand, it is both impractical and an intrusion of privacy to conduct detailed background checks on all volunteers who will work with children. Therefore, the general policy will be one of risk reduction, by limiting opportunities where children will be alone with an adult who is not a family member.

3. It should be noted that most sexual abuse of children occurs within families, not by strangers or other adults in a setting such as a church. Therefore some of the policies of the church will be proactive in helping protect children in general via educational programs. (See Religious Growth and Learning Risk Reduction Policies)

E. Integrating an Accused, Admitted, Or Convicted Sex Offender into Congregational Activities

Religious organizations, including those of Unitarian Universalist tradition, have a long history of offering asylum to individuals, who are otherwise rejected from society. It is within this tradition that our church will be available to nurture the spiritual growth of individuals who have a known history of sexual offenses and seek to participate in our religious community. Accepting such individuals into our community is not without controversy or risk. Therefore, the following procedures were developed to protect all of our members from real risks, rather than automatically discarding individuals who seek to overcome their past behavior.

1. The procedures will apply to a situation involving either a current or prospective participant in the congregation. The situation may come to the notice of church members by public notice, private information, or an individual coming forth voluntarily.

2. No matter how the situation becomes known, the Minister or another member of the Safety Response Team will meet privately with the individual as quickly as possible to discuss the concerns. The Minister or Safety Response Team member will check the sex offender registry before this meeting
and may contact the Nebraska State Patrol or other jurisdictions for information that is available in the public record. In the instance of a domestic situation, which may involve custody issues or unsubstantiated allegations, these same procedures will be followed.

If the Minister is the one being accused, these steps do not apply. Instead, the President of the Board of Trustees should be contacted immediately. The President will immediately form a committee of no less than five people, one of whom is the chair of the Personnel Committee, to investigate the matter and recommend a course of action to the Board of Trustees. They will also immediately contact the appropriate people at the UUA or Region as consultants in their processing of the concerns.

3. Following the meeting with the individual, the entire Safety Response Team will meet to determine if there is a reasonable cause for the concern. If there is not, the matter will end there. Otherwise, the person will then be asked to meet with the Safety Response Team and to refrain from attending church activities until the process is completed. The Safety Response Team will act in a timely fashion.

4. It is beyond the scope and expertise of Lincoln Unitarian Church, its membership and its leadership to assess the risk or probability that a person will offend or re-offend. If a person is on the Sex Offender registry and wishes to participate in the life of the church without a Covenant of Limited Access, they may obtain a professional assessment, at personal expense, from a generally recognized expert in sex offenders in the community, and provide that assessment to the Safety Response Team. The Safety Response Team will contact the Nebraska State Patrol or other jurisdiction to obtain its reasons why the individual remains on the registry. At its discretion, the Safety Response Team may accept the assessment, require another assessment with a professional of its choosing or not accept the assessment. The Safety Response Team may choose to commit church funds for such assessment, but is not required to do so.

5. The Minister will meet with the person to discuss the Covenant of Limited Access and to sign it, if both parties agree. If the minister wishes to involve more people on the Safety Response Team, the minister may do so. Otherwise, the minister is only obligated to notify the Safety Response Team of the particulars of the Covenant of Limited Access.

This Covenant permits the person to participate in certain aspects of congregational life, setting clear boundaries and prohibitions. Typically, a Covenant of Limited Access will specify participation in some combination of worship services, coffee hour, committee and/or Board meetings, adult education, and all-adult social events as permitted. Persons with known histories of sexual offenses against children or youth will not be allowed to chaperone or instruct any events specifically for children, including Religious Growth and Learning activities. The Covenant may require the person to avoid all contact with children on congregation property or at congregation-sponsored events. This includes not talking with children. It may require the person to remain in the presence of an adult who knows the situation at all times when children are present. It may identify specific persons who are required to be with the person on the church grounds or during sponsored activities off-grounds.

Unless it has been determined under #4 above that a covenant is not needed, all persons known to have past histories of sexual offenses will be required to sign a Covenant of Limited Access. Depending on the circumstances, the person may be asked to sign one annually.

6. Any of the following reasons will be considered sufficient to exclude a person from all congregational activities:
   a) Report by a qualified professional that the individual is at too high risk for offending to be involved in any church activities.
   b) Refusal to sign a Covenant of Limited Access.
   c) Refusal to comply with the requirements of the Covenant of Limited Access at any time after it is
7. The Safety Response Team may decide at any time to select and appoint a Support Group of approximately five persons, supervised by the Minister, who will agree to offer support for the person. The group may acquaint itself with any therapeutic program the person has undergone or will continue to be part of if the person signing the Covenant so requests.

8. A person, who is denied a Covenant of Limited Access by the Safety Response Team, or who is asked to sign a Covenant of Limited Access and refuses to do so, will be informed that if they enter the congregation or its property, they will be asked to leave by a member of the Safety Response Team or the Board of Trustees. If the person further refuses, the Lincoln Police Department will be called for assistance. Employees need to be informed of such individuals since they may need to take action in the absence of a Safety Response Team or Board member.

9. The minister will meet at least yearly with any individual with whom the Lincoln Unitarian Church has a Covenant of Limited Access, and with any applicable Support Group, to review the arrangement and address any concerns.

10. Whenever members of the Safety Response Team change, the other members of the Safety Response Team must make available to the incoming persons, copies of any Covenants of Limited Access currently in effect.

11. In sharing information appropriately, it is also important to remain aware of confidentiality and privacy for all involved. Hard copies of files, related to Covenant of Limited Access information, should be treated with care, and kept in a secure file.

12. If and when legal questions arise, the Safety Response Team should contact a lawyer who can provide information and advice informed by applicable state and local statutes.

13. The identity of the individual and the specifics of the Safety Response Team investigation will remain confidential. Inquiries from someone not directly involved in a Covenant of Limited Access will be handled by the Safety Response Team. Typically the response to the inquiry will be that the safety policies are being implemented and the Safety Response Team will work to address any concerns without disclosing confidential information.

14. If the Response Team is unable to obtain a 4/5 majority, a Covenant of Limited Access will not be offered.

15. Additional information may be confidentially made available to church staff who have a need to know and the Safety Subcommittee of RGL Committee (in case the RGD is unavailable at an RGL event). It is understood that the Safety Response Team has a responsibility to keep certain information confidential except as needed to enact the Covenant of Limited Access.

16. When this policy is adopted, the Safety Response Team will seek whatever training it feels necessary to carry out its duties. This may include consultation with the Safety Task Force, other church members or relevant professionals in the community. After initial implementation, it is anticipated that continuing members of the Safety Response Team will train new members, but should seek additional training as necessary.
Appendix A

LINCOLN UNITARIAN CHURCH
COVENANT OF LIMITED ACCESS

The Lincoln Unitarian Church celebrates freedom, inclusion and diversity of belief, recognizing love as the creative and supporting force in life. However, based on your background, we have concerns about your contact with children and youth in our congregation. The following guidelines are designed to reduce the risk both to you and them of an incident or accusation. Your participation will be limited in ways to ensure the safety of our church family and to assure that you will not be subject to unwarranted accusations.

You understand that you will not be allowed to interact with children or adolescents, including: volunteering or chaperoning events for children or adolescents; children’s and youth religious education classes; talking with children before, during or after worship; or interacting with children during intergenerational events.

A Support Person is a person who knows about your history/situation and has been designated with our approval to accompany you to activities where children and youth may be present.

We feel that the following activities are appropriate for your participation:

Worship services:  
Yes (   )             Only if escorted by Support Person  (  )

Coffee Hour:  
Yes (   )             Only if escorted by Support Person  (  )

Adult meetings with children in the building:  
Yes (   )             Only if escorted by Support Person  (  )

Adult meetings without children in building:  
Yes (   )             Only if escorted by Support Person  (  )

Activities on the grounds of the Church  
Yes (   )             Only if escorted by Support Person  (  )

Intergenerational church activities:  
Yes (   )             Only if escorted by Support Person  (  )

Intergenerational group outings offsite from the church campus:  
Yes (   )             Only if escorted by Support Person  (  )

Church rest rooms:  
Yes (   )             Only if escorted by Support Person  (  )

Church parking lot:  
Yes (   )             Only if escorted by Support Person  (  )
Usher: Yes ( ) Only if escorted by Support Person ( )

Alone in church building with minister or other staff:
    Yes ( ) Only if escorted by Support Person ( )

Access to church computer:
    Yes ( ) Only if escorted by Support Person ( )

Serve on church boards or committees:
    Yes ( ) Only if escorted by Support Person ( )

Lincoln Unitarian Church social activities in members’ homes with children present:
    Yes ( ) Only if escorted by Support Person ( )

Entering the RGL wing for an adult activity or to enter/exit the building
    Yes ( ) Only if escorted by Support Person ( )

Other:

______________________________________________________________
    Yes ( ) Only if escorted by Support Person ( )

______________________________________________________________
    Yes ( ) Only if escorted by Support Person ( )

I have reviewed this document and agree to abide by its provisions. I agree that if I violate this Covenant, I will be denied access to future church functions and church property.

I understand that the terms of any Covenant of Limited Access, information about the type, number and dates of convictions, general reasons for the decision to require a Covenant of Limited Access and my identity may be disclosed to paid church staff and to the Safety Subcommittee of the Religious Growth and Learning Committee on an as needed basis. I hereby consent to such limited disclosure and waive my right to take legal action against the church, its employees, and members for such disclosure authorized by this Policy.

I understand that this contract will be reviewed regularly every three months and will remain in force for an indefinite period.

____________________________________  __________________
Signature                        Date

____________________________________  __________________
Minister                        Date
Appendix B.
The Safety Task Force

On May 5, 2007, the Safety Task Force received the following charge from the Management Team:

The Safety Task Force is charged with drafting a policy and structure proposal dealing with all aspects of church safety. This would include, but not be limited to, convicted sex offenders. The task force will determine the best way in which to collect any additional information and/or congregational input necessary to complete its task. The task force will be asked to provide updates to the Church Council.

The original members of the Safety Task Force were Deb Hope (Chair), Pat Bryan, BJ Wheeler, Tracy Schrotberger and Lori Allen. Lori Allen left her position as Director of Religious Growth and Learning and Tracy became the interim director. As those duties became too demanding, Tracy resigned from the Task Force. In the Fall, Pat moved out of town. Roger Geery joined the Task Force towards the end of our process.

The Safety Task Force met numerous times (at times weekly) through July and August 2007, then less frequently in the Fall. As individuals we gathered information from various individuals inside and outside the church. Numerous church members contacted us with their own ideas and input. We gathered and read a variety of documents, including information available from the Unitarian Universalist Association and several other churches. We are particularly indebted to the Pilgrim United Church Of Christ in San Diego for allowing us to adapt its Safe Church Policy Concerning Abuse Prevention. Monthly updates were provided to the Board of Trustees via Karen Heafer and the Management Team.

Many of the policies we developed are not likely to be controversial. Because the policy regarding inclusion of sex offenders in church activities may raise many questions, we will provide some background about our approach to this difficult issue. First, we started from the assumption that known sex offenders would be permitted to be involved in church activities in some fashion. Second, we did not want the church to become a proxy for mental health policy related to sex offenders or to put ourselves in the place of making judgments that are more appropriately made by mental health professionals. Rather, the good judgment and common sense of identified leaders, who seek consultation as needed, would prevail. Third, we did not want to require that individuals provide access to their mental health provider in order to be involved in the church. The cost-benefit analysis suggested that the quality of the information that would be obtained does not outweigh the extensive intrusion into a very personal sphere.

As chair of the Task Force, I would like to thank all of the members of the Task Force for their hard work and dedication. We had many hours of meetings and spent many more hours gathering information and developing documents. In particular, I would like to acknowledge Pat Bryan’s tremendous contribution to the Task Force—she often kept us on our timeline and kept us grounded in reality.

Respectfully submitted,
Deb Hope, Safety Task Force Chair
(Task Force Members: Pat Bryan, BJ Wheeler, Tracy Schrotberger, Roger Geery, Lori Allen,)
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INTRODUCTION

Unitarian Church of Lincoln (UCL) operates as a religious organization with 501(c) 3 non-profit charitable status. UCL is dependent on charitable member giving and therefore must act responsibly, morally, and ethically in all financial transactions of the church. Effective stewardship of church resources is the key to the ongoing concern and operation of UCL. (Refer to bylaws §13.7.)

The Finance Team is responsible for all finance matters at UCL. They are developing policies governing the collection of revenues, disbursement of expenses, protection of assets, custodianship of records, and all other issues relating to UCL finance. The Finance Team will review the policies in this document on an as needed basis.

The Board of Trustee has entrusted oversight of finance matters to the Bookkeeper (this role is currently a segment of the role of the Administrative Director). Although the Bookkeeper may exercise minor discretion in administration of these policies, every effort is made to observe consistent application.

In the event an item is not addressed by this document, the Finance Team will consult with the Executive Team prior to final decision. If there is uncertainty or disagreement between the Finance Team and the Executive Team, the item will be discussed with the Board of Trustees. Once a decision is final, this document will be revised accordingly to reflect the impact of the decision and all revisions will be documented for the annual review.

Keeping in mind the primary purpose of UCL is to advance our mission and partner with the community, all financial activity is expected to be consistent with the vision and mission of UCL. Please refer to the Mission Statement (Appendix A) for details.
FINANCIAL SYSTEM

**Basis of Accounting:** UCL operates a full cash basis fund accounting system. Revenues are recorded when received; expenditures are recorded when disbursed.

**Fiscal Year:** UCL fiscal year end is December 31.

**Funds:** UCL maintains a checking account, a savings account at Union Bank and Trust (UBT), and two investment accounts (Vanguard and CapitalOne). All day to day activity and operations of the entity are conducted through the UBT checking account. The UBT savings account serves to hold a portion of the restricted funds.

**Financial Statements:** UCL prepares monthly financial statements for financial position, activities, and dedicated accounts.

**Annual Budgets:** UCL adopts annual budgets for revenues and expenditures for all non-dedicated accounts.

**Internal Control System:** UCL makes every economical effort to assure separation of duties between initiation and authorization of transactions, as well as physical control of assets and record-keeping, in order to prevent potential sources of misappropriation of assets. The extent of internal control procedures is subject to limited availability of personnel.

**Financial Software:** UCL utilizes QuickBooks. Financial contributions (pledges and donations) are tracked through Automated Church Systems (ACS) - Realm.
FINANCIAL PRINCIPLES

Parameters: UCL has established parameters to guide financial decision-making and activity. These parameters are designed to promote effective stewardship of church resources and are based on a long-term approach to church viability and existence. Refer to Appendix B entitled “Financial Organization and Leadership”.

Equity: Cash Flow Reserves and Major Repair and Replace Reserves are held on the Balance Sheet under the Board Resource line.

Budget: UCL strives for a balanced budget. There may be occasions when a balanced budget is not achievable. The Treasurer oversees the income and expenses throughout the year. When excess expenses are anticipated, the Treasurer will communicate with the authorized individual responsible for the line item. In some cases, the Treasurer or Board of Trustees will authorize overspending of a line item. There must be adequate equity available to fund the deficit. When there are excess revenues after year end closing, these monies are surplus and moved into the General Reserves under the Board Resource line.

Revenues: Revenue estimates are trend based on the last three years of collections where applicable. Annual revenues are analyzed for unusual or extraordinary activity.

Expenses: Expense budgets are based on a combination of historical data, known changes in contracted expenses, anticipated increases / decreases in program area activity, and inflationary estimates.

Assets: UCL records cash and cash equivalent balances in the financial statements. However, the church is developing a record of personal and real property for insurance purposes. The decision was made to update Property line to insured value.

Liabilities: UCL generally does not record liabilities in the financial statements except for withholdings related to payroll and benefits and capital campaign member loans payable.
FINANCIAL INSTITUTIONS

Bank Accounts:
UCL maintains bank accounts at Union Bank and Trust.
UBT Checking account for general fund
UBT Savings account for restricted funds
Two CD’s held at USBank.
All checks are written from the checking account
Funds are electronically transferred from Capital One to the checking account to offset capital expenses related to member loans. Transfers are made only by a Treasurer or LUF Financial Secretary.
Funds are electronically transferred from the checking account to pay regular monthly expenses such as utilities. Electronic bill paying is done only by a Treasurer. The records of the electronic bill paying are printed off and given to the Bookkeeper to enter into Quickbooks, with a copy stapled to the invoice in lieu of a check stub as record of payment.
UCL receives a monthly statement of account for each bank account and these accounts are reconciled monthly.

Authorized Check Signers:
Authorized check signers are approved by the Board of Trustees. There are four check signers - the Treasurer, Vice Treasurer and two back up signers (generally former Treasurers.) Additionally, the bylaws authorize the President of the Board of Trustees to sign checks (§13.3)

Endowment Account: UCL maintains investment accounts with Vanguard and CapitalOne. The accounts were established with long term growth goals to build equity. The funds are administered by the Lincoln Unitarian Foundation (LUF) Committee. Funds deposited by UCL intended for restricted use are held in Vanguard and CapitalOne. Funds for expenses incurred by UCL that are covered by restricted funds are transferred from LUF by the LUF Committee Financial Secretary. UCL receives a quarterly statement of account on the restricted funds from the LUF Committee Financial Secretary. (Appendix C - Board-LUF Resolution)
BUDGET

**Format:** UCL uses a program-based expenditure budget format. The budget is categorized by each operating program. (Appendix D - Organizational Model)

**Timeline:** Budget preparation and approval will be based on the following schedule.
August - Finance Team reviews current year activity, discusses any noted concerns, and establishes general budget priorities and parameters for next year budget.
September - Staff and User Groups submit next year budget requests to Finance Team for discussion and adjustment; Finance Team reviews submitted budget requests and makes recommendations for preliminary budget.
October - Personnel Committee makes recommendation for personnel compensation package for next year budget; Finance Team incorporates personnel compensation recommendations into preliminary budget and submits preliminary budget.
November - Finance Team presents final budget recommendations to Board of Trustees; Board of Trustees discusses and approves final budget recommendation.
December - Final budget is submitted to congregation for approval at the Winter Congregational Meeting.
January - The Board of Trustees finalizes the budget using annual pledges as of December 31.
Within Year - Finance Team may recommend changes to the annual budget in the event there are significant variances in revenue or expense budget items; Board of Trustees approves changes to the budget. Board of Trustees has the authority to authorize unbudgeted expenditures up to 5% of the total budget.

**Authority:** Budget authority is delegated specifically by program to staff or user groups responsible for administering each program. (Appendix E - Expenditures Authorization) Although flexibility is granted to each program administrator, the budget cannot be expended on any item specifically denied in the budget process or any item not in correlation with program or practice purposes. Program administrators will be asked to justify budget deficiencies when they occur.

**Designated Funds:** UCL operates several designated fund accounts on the Balance Sheet used to fund specific activities. These designated funds are not subject to the budgetary process. Designated Funds may be added or deleted based on need. Authority to access the funds in these accounts is limited specifically to those who have Budget Authority or are delegated by the Finance Team.
ACCOUNTING

**Revenues:** Revenues are received manually. Revenues received manually are collected at the church or through the mail. Once collected, these revenues are counted, deposited, and recorded. All revenues must be supported by proper source documentation maintained on file. (Appendix F - Cash Management Guidelines)

**Expenses:** Expenses are disbursed manually and electronically. Expenses disbursed manually require preparation of a physical check. Checks under $5,000 require one authorized signature; checks of $5,000 or more require two authorized signatures. (By-Laws §13.3) Expenses disbursed electronically are automatically deducted from the UBT checking account. All electronic payments are made by a Treasurer. All expenses must be supported by proper source documentation maintained on file. Please refer to the Cash Management Guidelines (Appendix F) for details.

**Journal Entries:** Journal entries are required for several purposes. Correcting entries are necessary to correct improperly recorded transactions (incorrect account code, incorrect amount, incorrect vendor, etc). Reconciling entries are necessary to record period end transactions initiated by an external source (interest earnings, account fees, etc). Adjusting entries are necessary to record internal activity within accounts and funds (balance transfers from one bank account to another, transfer from one dedicated account to another, etc). Automatic entries are created independently by the accounting system to record specific transactions (mainly to void checks).

**Internal Cash Transfers:** The Treasurers are authorized to transfer cash balances between UCL bank accounts and funds as needed to account for budgeted financial activity.

**Bank Reconciliations:** The Bookkeeper prepares month end bank reconciliations for checking and savings accounts. Based on minimal activity at all other financial institutions, reconciliation is prepared quarterly.

**Record Retention:** UCL maintains financial activity records in both electronic and paper form as required by government regulations.
AUDIT AND REVIEW

**Purpose:** To insure no malfeasance, insure the congregation has confidence that the books are in order, and to catch and correct errors, UCL bylaws call for an audit of the financial records every three years or when requested by the Board of Trustees (§13.5). These bylaws were written prior to the financial institution crises of 2001. The congregation approve the bylaws requirement be met with an external review by a competent accounting firm as long as that is within the normal guidelines for a church of our size. (Appendix I - Bylaws)

**Process:** Treasurers monitor financials on an ongoing basis. Treasurer’s reports are prepared monthly and presented to the Board of Trustees. Financial transactions are reviewed on a sample basis. All financial statement balances are reconciled to financial institution documentation.

**Reporting:** The results of the financial review are reported to the Board of Trustees and to the congregation at the next Congregational Meeting.
EXPENSE POLICY

Employee and Non-Employee Expense Reimbursement: Properly approved and documented expenses are reimbursed as follows.

- Mileage - reimbursed at the regular IRS rate (2018 = 53.5)
- Lodging is reimbursed at actual cost on a pre-approval basis
- Meals are reimbursed at actual cost at a reasonable level
- Other expenses are reimbursed at actual or previously agreed amounts providing expenses are pre-approved

Professional Expenses: UCL provides professional expenses for reimbursement of employee business expenses for select employees as part of their compensation package. In accordance with IRS regulations, such reimbursements are excluded from employee compensation.

- Expense must have a business connection
- Reimbursement must be requested within 60 days of expense
- Appropriate and acceptable receipt of payment must be included with request
- Allowable expenses include
  - Cost of fees and memberships directly associated with business purposes
  - Cost of meals associated with business purposes
  - Cost of goods and services associated with personal ministry activity
  - Other costs preapproved by UCL minister

Church Credit Cards: Select employees are issued church credit cards to be used for business purposes only. In the event the card is used for non-business purposes, the employee must reimburse the church accordingly. The full balance of the bill is paid monthly. A Treasurer will review the documentation provided to support expenses. A receipt or invoice is required for all expenses. In the event that documentation is not provided or available, the employee must provide a written explanation to be approved by a Treasurer.

Payroll: UCL issues payroll once a month to be paid on or before the last day of the month. Childcare providers are paid for all days worked up until the day payroll is run.

- Payroll is done in-house through Quickbooks.
- Salaried employees are paid 1/12th of their annual salary each payroll.
- Hourly employees are paid at their hourly rate multiplied by hours worked.

Expenses: All other expenses are generally paid once a week on Fridays, when a signatory is in the office to sign checks or pay bills electronically. Exceptions may be made for emergency situations.
BUSINESS POLICY

**Insurance:** UCL maintains adequate property and liability coverage to assure church resources are properly protected. The Bookkeeper updates the insurance coverage on an as-needed basis when property is added to or deleted from inventory.

**Regulatory Requirements:** The Bookkeeper is responsible for assuring that UCL is in compliance with all governmental regulations including the following areas:
- Payroll Tax Withholdings (State and Federal)
- Quarterly Tax Returns (State and Federal)
- Annual Tax Filings (W-2’s and 1099’s)
- Workforce Safety Reporting

**Service Contracts:** UCL enters into service contracts for maintenance, inspection, and monitoring of facilities.

**Selection of Vendors:** The Bookkeeper oversees the selection of vendors to assure there is no conflict of interest with the church or church staff. Should conflict of interest be a concern, the Bookkeeper obtains specific approval from the Finance Team.
APPENDIX A - Mission

VISION:
A loving community uniting reason with spiritual exploration to transform ourselves and our world.

MISSION:
We are people of open minds, loving hearts, and helping hands, who show up.

OUR BIG THING: Partnering
In 2017, the congregation voted to support OUR BIG THING> For the next three to five years, we pledge our talents, resources and building to partner to meet needs in the Lincoln community, protect our environment and promote peace and social justice.

COVENANT:
Our covenant, as a welcoming congregation, is to inspire a sense of awe, joy and reverence in people of all ages. We celebrate through words, music and the arts. We actively model an inclusive, diverse, and sustainable community. We each contribute to the work of the church. We provide a safe and nurturing haven for free thought. We treat each other with loving kindness. We cultivate growth and celebrate the changes growth brings.

We are people of open minds, loving hearts, and helping hands, who show up.

Unitarian Church of Lincoln
APPENDIX B

FINANCIAL ORGANIZATION LEADERSHIP
Unitarian Church of Lincoln
Prepared by Christine Starr Davis, May 12, 2016

BACKGROUND/RATIONALE

Over several ministries, financial leadership of the church has varied in structure, accountability, transparency, policies/procedures, sustainability, and continuity. Too often, the responsibility for financial leadership has been burdensome, carried by too few volunteers and/or inappropriately by the minister. Likewise, incomplete implementation of Generally Accepted Accounting Practices (GAAP) and insufficient distribution of financial management tasks too often exposed church staff and its leadership to criticism and church members to inconvenient errors and/or miscommunication that eroded trust and confidence in the financial management of the church. This draft model attempts to provide a more substantial and feasible foundation for shared leadership/accountability between paid staff and church members (including but not limited to those in leadership roles noted below) to ensure transparency, consistent compliance with GAAP and continuity in financial leadership while retaining ultimate financial authority and accountability with the church’s elected Board of Trustees.

OVERVIEW OF MODEL

As chosen representatives of our membership, the elected members of the Board of Trustees bear ultimate responsibility for the financial position and decisions of the church. However, efficiency and checks and balances consistent with GAAP dictate that the day-to-day financial leadership of the church be entrusted to the Treasurer, an Assistant Treasurer (proposed position), the Finance Team and the Foundation. The effectiveness of all these leaders/entities depends upon accurate and timely execution of accounting tasks consistent with GAAP by the Bookkeeper and the Administrative Associate of the church. Regular, open communication among all these parties ensures transparent and accurate stewardship of our church’s financial resources and high confidence among our members that their contributions are professionally handled to serve the church’s mission and are consistent with the members-approved budget.

Treasurer

Proposed term of Treasurer is 3 years on the BOT (appointed, non-voting)

Responsibilities

Works cooperatively with the Bookkeeper to ensure procedures and checks and balances are employed that are sufficient to minimize error, provide for consistent implementation of GAAP and facilitate sufficient, timely and accurate member communication re: financial position of the church and individual members’ financial contributions.

Chairs the Finance Team of the church and works cooperatively with its members, meeting quarterly unless need dictates greater frequency.

Presents monthly reports to the BOT on the financial position of the church (given financial statements provided by the Bookkeeper) and reports on progress with fundraising as well as progress in building/nourishing a culture of sustaining stewardship consistent with our church’s vision, mission, and principles.

Articulates the stewardship vision/challenges of the church in a manner consistent with our church’s mission, vision and principles at congregational meetings twice a year.
Engages regularly/intentionally with members to ascertain their thoughts/concerns about the financial position of the church in order to keep the BOT, Bookkeeper, and Finance Team apprised of any concerns with the intention of addressing them when possible.

Submits the church budget to the BOT for consideration/approval.

Serves as BOT liaison to the Lincoln Unitarian Foundation

Performs supporting tasks as needed, including
- Signs checks (if Assistant Treasurer or Signer is not available)
- Makes electronic funds transfers
- Makes stock transfers
- Configures Quickbook entries for UUCEF gains and losses (monthly)

**Assistant Treasurer (proposed appointed position)**

**Rationale**

Given the day-to-day, time-critical nature of the financial work of the church, an Assistant Treasurer could be appointed and cross-trained in most aspects of the Treasurer’s responsibilities to cover for her/him in the event that the Treasurer is on vacation or otherwise unavailable. This means the Treasurer would have a much-needed partner during the demanding parts of the year as well, namely budget preparation time and end-of-year closing of books and pledge drive. This title has historically been used for our check signers, but under this proposed model, the position would require a different skill set and level of commitment than has been expected of a check signer.

The Assistant Treasurer might perform one-time tasks too, for example, work closely with the Bookkeeper to document and amend when needed, procedures related to bookkeeping and financial reporting giving particular attention to “error-trapping” so errors are caught internally whenever possible and so continuous improvement in GAAP compliance can occur.

**Finance Team** (some appointed, some included by role in church leadership)

| Chair: | Treasurer |
| Members: | Assistant Treasurer |
| | Member Loan Representative |
| | Lincoln Unitarian Foundation Representative |
| | Pledge Drive Representative |
| | Appointed Finance Team Member |
| | Appointed Finance Team Member |
| Advisory: | Bookkeeper, Minister, Administrative Associate, Accounting Consultant |

**Note:** Representatives of any other Financial Committee or Task Force charged by the BOT (Ex. Cole Bequest Options Committee) may be invited to participate in meetings of the Finance Team as determined by the BOT President in consultation with the Treasurer.

**Responsibilities**

Monitor monthly financial statements with particular attention to deviation from budget

Explore and draft recommendations for the BOT regarding the long-term financial needs and strategies of the church and ways members are invited into stewardship
Prepare the church budget with input as needed from Minister, Staff (both paid and unpaid), the Management Team and Church Council (or alternate leaders as a modified governance structure dictates)

Make recommendationa and address deviations from GAAP that undermind accuracy and goodwill with persons/groups internal and external to the church

Oversee the pledge drive (or continuous pledging if that is implemented)

Oversee other church fundraising that contributes income to the operating budget of the church

Coordinate audit of the church’s financial records consistent with church by-laws

**Foundation**

Insert descriptive paragraph defining their role in relationship to other financial leaders

**Bookeeper** (currently part of Administrative Director’s job)

**Responsibilities**

Work closely with the Treasurer and members of the Finance Team to ensure smooth and accurate and timely flow of financial data and funds in the day-to-day operatio of the church in a manner consisten with GAAP

Establish/maintain written procedures manual for bookkeeping tasks listed below to enable backup coverage of tasks when needed and periodic review of procedures for consistency with GAAP

Work with accounting consultant as approved to normalize/streamline procedures in accordance with GAAP (ex. General cleanup chart of accounts, taxes, year end)

Supervise Administrative Associate and ensure compliance of Associate with GAAP

Carry out the following bookkeeping tasks in accordance with GAAP:

- Accounts Payable (print checks)
- Accounts Receivable (enter deposits)
- Bank Reconciliations
- Payroll (done through Quickbooks now)
- Reimbursements
- Credit card reconciliations
- Share the Plate distribution
- Health insurnace
- Pension payments
- Quickbooks entries/chanes – weekly, monthly, yearly
- ACSA/QB reconciliations

Generate financial reports at least monthly and as requested by the Treasurer

Generate detailed expenditure reports at least quarterly for church leaders to enable compliance with their budgets for the current year and budget estimation for the comign year
The principal purpose of Lincoln Unitarian Foundation (LUF) shall be to acquire property, both real and personal, by gift or bequest, and to provide for its increase by suitable investment to support the building, any addition, new building, and the contents therein, the grounds or equipment, and to support the general welfare and use of the Unitarian Church of Lincoln, Nebraska.

A. RESOLUTION

WHEREAS, and in accordance with the mutual intention of the Unitarian Church of Lincoln Board of Trustees (BOT), and the Lincoln Unitarian Foundation Board of Trustees (LUF), to maintain a Fund (the FUND) under the leadership of a church committee whose purpose, governance, and operational procedures shall be agreed upon by both parties; and,

WHEREAS both parties approve of and desire to establish the Lincoln Unitarian Foundation as a Standing Committee, to be known as the Lincoln Unitarian Foundation (LUF), whose stewardship involves the faithful use of time and talent to manage money, including accumulated, inherited, and appreciated resources; and,

WHEREAS, both parties can support the religious mission and work of this congregation through transfers of property (cash, stocks, bonds, real estate), charitable bequests in wills, charitable remainder and other trusts, pooled income funds, charitable gift annuities, and assignment of life insurance and retirement plans; and,

WHEREAS, it is the desire of both parties to encourage, receive, and administer these gifts in a manner consistent with the loyalty and devotion expressed by the grantors and with the desire and approval of both the BOT and LUF:

THEREFORE, BE IT RESOLVED,

That the LUF shall henceforth be a Standing Church Committee to be known as The Lincoln Unitarian Foundation, or LUF, which shall have and exercise the powers necessary to carry out the purpose expressed in this formal resolution; and

Be it further resolved that LUF shall be the Custodian of the Fund with the primary, but not exclusive, purpose to ensure the continuance and long-term existence of the building(s) and property of the Unitarian Church of Lincoln; and

Be it further resolved, that only in particular, temporary, or difficult circumstances, and where integrity of gift restrictions permit, may LUF, by recorded voting action, make disbursements from the FUND to finance church operating and/or support services; and,
Be it further resolved, that the following plan of operation sets forth the primary operating policies of the FUND:

B. Operating Policies

1) Lincoln Unitarian Foundation Committee

The Lincoln Unitarian Foundation Committee (hereinafter LUF) shall consist of seven (7) trustees, all of whom shall be voting members of the Unitarian Church of Lincoln. Except as herein limited, each trustee’s term shall be three (3) years.

Upon adoption of this resolution by LUF Trustees and the Church Board of Trustees, (hereinafter BOT), the LUF trustees shall consist of seven (7) members: three (3) for a term of three (3) years; two (2) for a term of two (2) years; and two (2) for a term of one (1) year. LUF will identify and recommend nominees to the BOT which will appoint the number necessary to maintain seven members.

No trustee shall serve more than two (2) consecutive three-year terms. After a lapse of one (1) year former LUF trustees may be re-elected. No person may serve as a LUF trustee while also serving on the BOT.

New term appointments to LUF shall be approved by the BOT annually at their May meeting, while appointments to unexpired terms shall be recommended by LUF and approved by the BOT when such vacancies occur. Any LUF member may be removed by a two-thirds (2/3) vote of the BOT voting membership.

2) Officers, Ex-Officio and Advisory Members

LUF shall organize itself annually within thirty (30) days after each May meeting of the BOT, and shall elect from its LUF membership a Chair, Vice Chair, Recording Secretary, and a Financial Secretary to fulfill the duties normally incident to such offices. The Chairperson, or LUF member designated by the Chair, shall preside at all meetings. LUF may appoint such committees from the church membership as are necessary for carrying out the purposes of the Foundation.

3) Ex-Officio and Advisory Members and Member Liability

Ex-officio members shall include: Facilities Liaison, Church Treasurer, BOT Board President, Ministe, and the Investment Councelor. LUF may request that other members of the Congregation serve as advisory members and, at the expense of the FUND (taken from the annual distribution amount OR undistributed capital appreciation), may provide for such professional counseling on investments or legal matters as it deems to be in the best interest of the FUND.

4) Member Liability

No member shall be personally liable as long as s/he acts in good faith and with ordinary prudence. Each member shall be liable for only her or his own willful misconduct or omissions and shall not be liable for the acts or omissions of any other member. No member shall engage in any self-dealing or transactions with the FUND in which the member has direct or indirect financial interest. Members
shall all times refrain from any conduct in which her/his personal interests would conflict with the interest of the FUND.

5) Meetings

- LUF shall meet at least quarterly, or more frequently if so determined in the best interest of the FUND. A quorum shall consist of four (4) members. A majority present and voting shall carry any motion or resolution.

- A LUF representative shall report to the BOT and attend BOT meetings at least quarterly.

- LUF shall report at the annual congregational meeting in the same manner as other officers and committees.

- LUF may also hold educational meetings, presentations, or informal gatherings of church members and friends to provide information about the Fund, and to explain the diverse approaches for gifting the Church through LUF.

6) Reporting and Recording

- The Recording Secretary shall maintain complete and accurate minutes of all LUF meetings, and shall supply a copy thereof to each LUF member, including ex-officio members, as well as the BOT chair. Each LUF member shall keep a complete copy of minutes to be delivered to her or his successor.

- The Financial Secretary and Investment Counselors shall ensure that required monthly, quarterly and annual financial reports are produced and distributed correctly, and that required financial communication occurs.

- The Church Treasurer shall maintain complete and accurate books of accounts for the FUND and shall sign all checks payable from the FUND.

- LUF shall abide by and keep a record of the terms and restrictions of all gifts to the FUND and shall determine what is principal and income according to accepted accounting procedures.

- LUF shall report at the annual meeting of the Congregation held at the beginning of each year and shall render a complete written account of the administration of the FUND during the preceding year.

7) Categories of Funds

LUF shall have and exercise the powers necessary to carry out the expressed purposes of LUF as follows:

- All assets are to be held in the name of the Lincoln Unitarian Church Foundation. Recommendations to hold, sell, exchange, rent, lease, transfer, convert, invest, reinvest, and in all other respects to manage and control the assets of the FUND, including stocks, bonds, debentures, mortgages, notes, or other securities, as in their judgment and discretion they deem
wise and prudent, are to be made by LUF and/or its designated financial counselor.

- Unrestricted assets of the Fund may be used for the purpose of building up capital investments, including principal and interest, which may be used in a manner consistent with these Operating Policies.

- All designated or restricted LUF funds are to be used, or held, as requested in writing by the donor or the family (or next of kin) in whose memory the gifts are made. Such restricted gifts must be approved in writing by the designee, the BOT and LUF.

- Where due to impracticality, and not to the neglect or fault of LUF, the principal or income of a designated gift, or any part thereof, remains unexpended after more than one year following acceptance of same, such unused money may be transferred into the unrestricted funds of LUF unless such transfer is prohibited by the express written terms of the gift.

8) **Management of Memorial Gifts and Bequests**

- All money or intangible property of a congregant that has been received by the Church because of the death of the congregant (such as bequests from an estate or proceeds from a trust or life insurance) will be managed and invested by the LUF pending determination of the use of gift in accord with this Church Policy adopted February 20, 2011 by the Board of Trustees and the LUF, or as determined by the Congregation under Church Bylaw section 5.3.a.4.

- All money or intangible property received by the Church as a memorial gift in honor of a deceased congregant will be managed and invested by the LUF pending determination of the use of the gift by the minister and management team in consultation with the heirs of the deceased.

- Any gift directed explicitly to the LUF will be added to the unrestricted assets of the LUF, unless the requirements in section 7 of the Church Policy regarding creation of a restricted fund have been met.

a). **Distributions** - Distribution of funds held by LUF shall be handled as follows:

- Funding requests or proposals will be directed by request to LUF with a written request or “Request for Funding” application form (available from the LUF Secretary or church office.)

- Upon a LUF BOARD majority vote of approval to fund the request, the proposal will be forwarded to the BOT for review and approval with a majority vote by the BOT.

- In the event that LUF recommends denial of the proposal, LUF shall forward the proposal to the BOT and present a rationale in support of denial. With a 2/3 approval vote by the BOT, the BOT may instruct LUF to distribute the funds as requested.

- Distributions from the FUND can be made annually or at such other times as deemed necessary and/or feasible.

b). **Expenditures** – LUF assets are to be expended for the following purposes:
• To support the current and any future building and/or additions, the contents therein, and the grounds.

• To support the general use and needs of the Unitarian Church of Lincoln as designated by the donor or agreed upon by LUF and the BOT.

• To defray the operating expenses of LUF.

c) Investments and Fund Growth

    • The overall investment objective of the Fund is to achieve long-term growth in the value of its assets.

    • All investment policies and investment management guidelines will be the responsibility of LUF and the identified Investment Counselor.

    • The investment of the Fund’s assets shall be to maximize gains and diversified so as to minimize the risk of large losses.

    • Sufficient liquidity shall be maintained to fund the approved grants and the Fund’s operating and investment management expenses.

d. Disposition or Transfer of FUND

BE IT FURTHER RESOLVED that in the event the Unitarian Church of Lincoln ceases to exist through merger or dissolution, disposition or transfer of the FUND shall be at the discretion of the governing body in conformity with the approved congregational bylaws and in consultation with the Unitarian Universalist Association. Consultation with the Association may also be desirable for continuation of FUND obligations to grantors of gifts.

C. Amending the Resolution

BE IT FURTHER RESOLVED, that any amendment to this resolution which will change, alter, or amend the purpose for which the FUND is established shall be approved by a majority vote of LUF before it goes to the BOT to be approved by a two-thirds (2/3) vote of the Church Board of Trustees.

This resolution agreed upon by LUF and the BOT, is hereby adopted as stated.

By__________________________________________________
Lincoln Unitarian Foundation Trustees Chair

By__________________________________________________
Unitarian Church of Lincoln Board of Trustees President

And__________________________________________________
Unitarian Church Board of Trustees Secretary

And__________________________________________________
Lincoln Unitarian Foundation Recording Secretary
Dated this ________ day of _____________________________ 2017


PROPOSED ORGANIZATIONAL MODEL – April 2017

MEMBERS OF THE CONGREGATION

Committees & Groups

- Building Comm.
- Grounds T.F.
- Kitchen Clean Up
- Art Gallery Comm.
- Social Justice Comm.
- Interfaith Housing
- Green Sanctuary
- Food Pantry
- Fresh Start
- Big idea/Partnering
- Visibility Team
- Denominational Affairs
- Share the Plate
- Korean Lecture Committee
- Winter Lecture Series
- Adult Game Night
- Men's Club
- Bridge Groups
- Men's Discussion
- Men's Bookclub
- UU Women's Gathering
- Tai Chi
- Way Station Concerts

Program Council
- Facilities Liaison
- Outreach Liaison
- Social Events Liaison

Program Council Chair
- Board of Trustees
- Finance Team
- Personnel Committee
- Minister
- Staff
- Adult Programs Liaison
- Youth Programs Liaison
- Membership Programs Liaison

Committees & Groups

- Worship Associates
- Music/Choir
- Pulpit Decorations
- A/V. Committee
- Adult RLG
- Meditation
- Library
- Bookstore
- Open Circle Leaders
- Children's RLG
- Childcare & Preschool
- Youth in Action
- Coming of Age
- Our Whole Lives (OWL)
- Membership Committee
- LGBTQIA Welcoming Committee
- Office Pass
- Memorial Services
- Pastoral Care Assoc.
- Usher/Greeter's
- Welcome Table
- Coffee Service

EXECUTIVE TEAM

Executive Team consists of the Minister, Program Council Chair, President of SoT, & Admin Director

FRIENDS OF THE UCC
## APPENDIX E
### Expenditures Authorization

<table>
<thead>
<tr>
<th>ACCTNUM</th>
<th>Management</th>
<th>Leadership Level</th>
<th>Program Council Level</th>
<th>Committee/Role (Individual approval authority most frequently abides with the committee chair)</th>
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**STAFF COMPENSATION**

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<td>C05011 - Visibility Team Cmte</td>
<td>Committee Chair 8</td>
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APPENDIX F
CASH MANAGEMENT GUIDELINES

Income

The cash and checks from the offering plates are counted immediately after the Offertory segment of the Morning Service by 2 ushers and the office person (not the Administrative Assistant who prepares the deposits). The money is recorded on the Usher Form (Appendix F) found in the Usher Box and signed and dated by all three parties. An envelope with the cash and checks is placed in the safe with the form and the Administrative Assistant develops the deposit on Monday. In addition to the money from the Morning Service Offertory, money is turned in from the post-service coffee service volunteers, the bookstore volunteer and the Fair Trade Coffee volunteer. These monies are also placed in an envelope and labeled with the amount and source, placed in the safe, and included in the weekly deposit. On Share the Plate Sundays, checks with the recipient of Share the Plate noted in the memo line and all loose cash are identified so it can be entered into QuickBooks correctly.

The Administrative Assistant emails a copy of the deposit to all Treasurers and the Bookkeeper. (See Appendix G – Sample Deposit Slip)

The Bookkeeper enters deposit into QuickBooks as follows:

- **Share the Plate Sundays** (Members vote at the May Congregational Meeting for ten Share the Plate recipients – one for every month except December and January.)
  - Cash and Share the Plate designated checks: D01425 – Church Designated Funds.
  - Checks not Share the Plate designated
    - Pledging Members/Friends: -D01001 – Annual Pledges
    - Non-pledging Members/Friends: D01102 – Attributable Donations
- **Non Share The Plate Sundays**
  - Cash: D01101 Anonymous Cash Donations
  - Checks
    - Pledging Members/Friends: D01001 – Annual Pledges
    - Non-pledging Members/Friends: D01102 – Attributable Donations
- **Coffee Service:** D01203 – Sunday Coffee Donations
- **Bookstore:** D01202 – Bookstore Receipts
- **Fair Trade Coffee:** D01425 – Church Designated Funds. (Social Justice money is monitored daily and collected when necessary.) Monies in and out of Social Justice have a memo on deposit slip for the designated recipient.

The Administrative Assistant records pledges and identified donations into the membership database (ACS) to ensure receipts are associated with the member/friend for quarterly statements and tax statements.

Monies received from special projects such as Auction or Garage Sale are delivered to the office by the responsible committee and added to the next Monday deposit.

We keep no petty cash in the office.

Checks that arrive by hand at the office or by mail during the week are placed in the safe with indication of their source and held until the following Monday deposit.
Envelopes are made available on the Office Reception window for individuals who would like to contribute cash and have it attributed to their annual pledge.

**Expenses**
Checks are printed with a 1/3 bottom perforated stub that is retained with the documentation that authorizes the check. The check signer compares the stub value with documentation to assure check accuracy. Any questions are satisfied before signing the check and placing in a sealed envelope. Authorized check signers are BOT President, Treasurer, Vice Treasurer and two alternates. No staff person, including the minister, has signatory authority. No signer signs a check made out to themselves. Checks of $5,000 or more require two signatures.

Checks for employees who do not use direct deposit are placed in the appropriate internal mail slot. Checks to frequently attending members are placed beside the internal mail slots, and an email notifying them of the check’s availability is sent blind copy to each person. Checks to be mailed are stamped and placed in the US Mail.

Monthly invoices are provided directly to the Bookkeeper for payment. Checks are typically printed and signed on Fridays. Check stock is kept in an unmarked drawer in the office. The office is locked unless occupied. Checks inadvertently printed are immediately voided and saved in a file so that all check numbers are accounted for.

Any request for payment beyond monthly invoices must be approved by the person responsible for the respective line item. Request for reimbursement may come in the form of an online invoice or email from the responsible person, and/or a physical reimbursement form may be filled out and the receipt attached.

In addition to paid staff, each line item is assigned to a level within the Program Council – either a committee or a cluster leader. See Program Council Model (Appendix C). Committees belong to clusters, committees have chairs, one of the chairs is the cluster leader (or another individual cluster member selected by the cluster.) Cluster leaders are coordinated by the Program Council Chair.

Individuals may request reimbursement for personal expenditures on behalf of the church by completing a Reimbursement Form found in the mail slots, indicating the budget expense line to be charged, with receipt attached.

Any unusual or non-routine expenses are approved by the cluster leader or committee chair for the line item. It is the responsibility of the committee chairs and cluster leaders to monitor the monthly financial statements and be aware of their spending. Any expenditures beyond that budgeted must be approved in advance by the Board of Trustees.

**Payroll** – The Bookkeeper and the Accounting Consultant create/review the compensation spreadsheet, reviewed by treasurers. The spreadsheet is created in January and updated as changes occur. Any changes are reviewed by treasurers.

**Payroll Taxes**: The Bookkeeper pays payroll taxes and the Accounting Consultant does quarterly reporting to IRS. Books are kept in Quickbooks where payroll taxes are computed.
**Bank Reconciliations**: Bank reconciliations are done monthly, both checking and savings, except that LUF accounts are done quarterly. The Treasurer or Vice Treasurer reviews bank statements monthly.

**Year End Processes**
Treasurer or Vice Treasurer examines check number sequences and any out of order checks are noted. Voided checks are maintained in the voided check file. In addition, the Bookkeeper

- Reviews the financials for anomalies
- Works with the Accounting Consultant to clear out uncashed checks
- Finalizes any bank reconciliations
- Reconciles the designated restricted fund accounts
- Transfers to general or special reserve any surplus
- In the case of a deficit, the Treasurers solicit approval from the Board to transfer funds from General Reserves
- Makes any additional transfers needed to satisfy the Board and the Congregation
RECORD KEEPING - BOOKKEEPER

Daily Processes
• Sort mail, invoices into Treasurer or Bookkeeper mailbox

Weekly Processes
• Enter deposit into Quickbooks
• Print checks to be signed
• Consult with the Accounting Consultant

Monthly Processes
• Review finances for errors
• Send month-end finances to Treasurers
• Send Treasurers any notes about the finances to support Treasurer’s report
• Prepare and process payroll
• Prepare and pay Federal and State Payroll taxes

Yearly Processes
• Participate in the Pledge Team
• Participate in the budget building process
• Prepare year-end closing

As needed
• Have new employees fill out W-4 and I-9 and direct deposit forms
• Enter new employee into Quickbooks
• Work to improve systems and processes with the Finance Team
• Work with the Accounting Consultant
• Prepare government filings
Roles

- Bookkeeper – Responsible for maintaining current and accurate data in Quickbooks.
- Administrative Assistant – Responsible for deposit and membership database.
- Administrative Director – Responsible for ensuring the activities of the church proceed smoothly. Member of the Finance Team.
- Finance Team – All Treasurers, Administrative Director, Bookkeeper, Member Loans Representative, Pledge Drive Representative, other appointed members, Minister and LUF representatives meet quarterly or as needed to ensure that financial operations are in compliance.
- Committee Chairs – Approve expenditures for their assigned line items (See Appendix D – Budget Authorization Document)
- Cluster Leaders – Conduct quarterly meetings for committee chairs in their cluster. Responsible for collecting budget requests for budget planning. Also authorized to approve expenditures for assigned line items for committees and task forces in their cluster.
- Members – To maintain voting privileges members must have signed the membership book and also either given money in the current year or pledged in the current year. Members who have not pledged in the current year are reviewed periodically in order to determine whether to change their status to Inactive.
- Pledge Friends – Individuals who are supportive of the church but who do not qualify as Members under §5.2a and §5.2b.

SECURITY

BUILDING LIABILITY INSURANCE – The Church maintains liability insurance through Church Mutual. Documentation of specific coverage is maintained at the church office.

INVENTORY OF ASSETS – The Building Committee maintains a list of inventory to provide to Church Mutual. UCL does not track inventory or equipment on the Balance Sheet.
APPENDIX G

Unitarian Church of Lincoln

Ushers Sunday Report

(Leave this sheet in the office following the service.)

Date ______________ Weather _________________________

Sermon/Service Title ____________________________________________

Speaker/s ________________________________ Special Event/Day__________________________

Ushers: __________________________ and __________________________

Usher Responsibilities:
• To greet people entering the sanctuary warmly, with a smile and eye contact.
• To help everyone find a seat where they can enjoy the service.
• To be as helpful as possible in whatever way makes the most sense at the moment.
• To pass the collection plate; count and store the offering.
• To assist with “sheltering” in the event of a weather emergency such as tornado, or “evacuation” in case of a building emergency such as a fire.

Note:
1. Assisted listening devices are available for use in the sanctuary. On request, escort hearing impaired people to the AV table for instruction on use of the devices.
2. Large print hymnals are available on the hymnal rack at the back of the sanctuary; use upon request.

Prior to the Service:

_____ Arrive by 9:30 a.m.

_____ Put on your name tag and a red WELCOME badge (Available in the basket near the name tag racks.)

_____ Secure from the church office: Order of Service and 4 large wooden offering plates.

_____ Place the offering plates on the elevated platform at the front of the sanctuary, two on each side of the pulpit.

_____ If the piano is covered, remove the cover and place it in the nearby box for the duration of the service.

_____ Determine whether one or both hymnals will be needed by looking at the Order of Service.

_____ If needed, distribute hymnals throughout the sanctuary, placing on every other chair.

_____ To make room for extra seating, push the hymnal cart into the Gallery Space, against the wall.

_____ Reserved seat signs can be found on or near the rolling hymnal rack at the back of the sanctuary.
• Place signs designating **seating for families with small children** in the back rows on the North and South sides of the sanctuary. Please mention to parents of young children that the service can be heard in both gallery space and the nursery in case their children become restless during the church service.

• Place signs reading **“Please reserve this chair for those with physical limitations”** on the chairs with arms.

  ____ Help people who use wheelchairs and others needing assistance find their place in the sanctuary. An aisle chair may need to be removed to accommodate a wheelchair. Offer to place walkers at the back of the sanctuary.

  ____ If by 9:50 no decoration has been placed in front of the pulpit, use the cylindrical glass bowl found in the office.

  ____ At 9:55, ring the bell in the hall and gallery space to indicate the service is about to begin. The bells are stored above the door on the North side of the sanctuary.

  ____ At 10:00 close both doors and wait briefly in the hall to quietly greet latecomers, hand them an order of service and ask them to wait to be seated. **Please Note:** Do not seat people during the Prelude, during Opening Words or during Sharing of Joys and Sorrows; marked by asterisks in the Order of Service. People may be seated during any other time.

**During the Service:**

  ____ Offer assistance with seating people after the church service has begun. Please walk them to an empty seat.

  ____ The **offering** will be taken during the service; check the Order of Service for timing. Pick up the offering plates and hand one to the closest person in each section of the sanctuary. Follow the plates as they are passed down each row and to the back of the sanctuary. Immediately take the offerings to the church office, count and record the cash, coins and checks collected. Both ushers should count the offering, recording the total amount of cash and coins and the number of checks. Both ushers are asked to sign at the bottom of this form to verify the amount. Put the cash, coins and checks the "bank bag" and place the bag in the safe. Be sure to lock the safe door.

**Attendance should be taken just after the departure of the children for their classrooms.** Each usher may count half of the sanctuary, and the count totaled and recorded below. Don’t forget to count the adults in the kitchen and gallery space and include service presenters, musicians, choir members, etc.

  Total adults in sanctuary________

  Total adults in gallery space and kitchen _________________

**After the Service**

  ____ At the end of the service retrieve any walkers placed at the back of the sanctuary and return them to their owners.

  ____ Move the hymnal cart back into the sanctuary.
____ Pick up hymnals stacked at the end of rows or left on chairs and place them in the hymnal rack.

____ Pick up the small signs that designate reserved chairs and place the signs on hymnal rack.

____ Collect all used Orders of Service, separate by color and return to the office for recycling or reusing.

Note: Comments written on the bulletin should be placed in the minister’s mail box.

If you stay for coffee, please look for newcomers and chat with them. As you or they leave invite them to come again and thank them for coming.

Offering verification: Total of all four collection plates for this Sunday:

<p>| | |</p>
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<tr>
<th></th>
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<tr>
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<td><strong>Usher Two</strong></td>
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<tr>
<td>Total amount of cash:</td>
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<tr>
<td>Total amount of coins:</td>
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<td>TOTAL AMOUNT OF CASH &amp; COINS:</td>
<td>TOTAL AMOUNT OF CASH &amp; COINS:</td>
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<tr>
<td>Total number of checks:</td>
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__________________________________________  __________________________________________
Signature of Usher one:                        Signature of Usher Two:

__________________________________________
Signature of Authorized Office Person

Thank you for helping with ushering tasks this year. **YOU make the difference in making this a welcoming congregation!**

## Sample Deposit Slip

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BUILDING USE & RENTAL PROCEDURE
Jean Helms, Administrative Director
Updated 8/15/18

BUILDING USE
There are increasing demands for all church spaces and rooms. Please schedule all meetings and events through the office. The online calendar (BOTTOM LEFT of the all pages of the website) is the master calendar. You are welcome to check the calendar to see if a date is available; please do not publicize a date until you have cleared it through the office staff.

If you schedule a meeting or event in the church building, it is your responsibility to ensure that there is a person responsible for unlocking and locking the building. You and your group are responsible for cleaning up after your meeting: wash dishes and coffee pots, put chairs and tables away, vacuum carpet, turn off lights, and lock all doors. Cleaning supplies are located in the custodial storage area across from the kitchen.

If a committee sponsors a community meeting at our church, at least one committee member must be present at the meeting (two for overnights). Arrangements for building entry must be made with the office staff.

Please be aware that our church is a non-profit organization that is not allowed to endorse political candidates. We may educate about political issues, but must not endorse any candidate. Our committees may not sponsor (by waiving fees) candidates meetings, unless all parties are invited. We may rent at full rentals fees to political parties or candidates.

If you discover something that needs repair, please let the office know as soon as possible.

RENTAL PROCEDURE
1. Fees are based on a minimum rental period of 2 hours. Rental for longer periods will be prorated.

2. A rental agreement signed by all parties is required for all events.

3. A $50 damage and key deposit is required for all rentals. These deposits should be in the form of checks. The deposits will be returned (or applied to the rental fee) if no damage occurs and if our key is returned.

4. No use of the church is permitted after 11:00 p.m.

5. This is a smoke-free building. There is a smoking receptacle in the courtyard.

6. A custodial fee of up to $200 shall be assessed for social events and large meetings for non-members. Renters who have a rental history, are known by the office administrators, or are visible members of the church may provide a portion of their own custodial care providing that
the administrator agrees and that a damage deposit has been received. Any amount returned will be at the administrator’s discretion. Should a renter use rooms other than those listed in the contract, an extra fee may be assessed from the damage deposit.

7. The capacity of the church building is 400 people. Capacity seated in chairs in the Auditorium: 200 people. Capacity seated at tables in the Auditorium: 140 people. We own a total of 10 round tables and 13 eight-foot tables.

8. The damage and key deposit must be received at the time of signing the contract. Full payment must be received prior to the date of the event.

FEES ARE AS FOLLOWS:

- $150 FOR A TWO HOUR PERIOD FOR THE AUDITORIUM
- $100 FOR A TWO HOUR PERIOD FOR THE GALLERY
- $250 FOR A TWO HOUR PERIOD FOR BOTH THE AUDITORIUM AND GALLERY
- $40 FOR A TWO HOUR PERIOD FOR THE GATHERING PLACE/ROOM 7
- $25 FOR A TWO HOUR PERIOD FOR SMALLER CLASSROOMS

Regular meetings, non-profit organizations or return rentals may receive more flexible terms. Please ask if you have any question about anything in this document.

UNITARIAN CHURCH OF LINCOLN
POLICY STATEMENT
Author: FINANCE COUNCIL
Policy Title: BUILDING USE FOR MEMBERS
Adopted: April 17, 2005

The church building and grounds may be used without rental fee by contributing church members and their families, only for weddings, memorial services, and major life passages. The church member must have made identifiable financial donations within the previous calendar year toward support of the church and its programs. The custodian will charge a fee of up to $200 for services.

Custodial service may be provided by the building users if the administrator agrees and if a $150 custodial deposit has been received for use if the custodian or administrator is not satisfied with the condition of the church after the rental. Any amount returned from the deposit will be at the administrator’s discretion.

Church members will be expected to sign a building use agreement and provide a damage/ reservation deposit of $150. The deposit may be returned after the event providing no damage occurs and the church key is returned.

All scheduling of the church building is contingent upon the availability of custodial help.
2018 Building Task Force – Clarity on “Life Passages”
Room Rental Fees are waived for members in good standing for:
  • Wedding ceremonies
  • Wedding receptions
  • Memorial Services
  • Graduation Parties (incl Quincinera, Bat Mitzvah)
  • Birthday parties for decade birthdays at or above the age of 70
  • Baby Showers
  • Wedding Showers