

UNITARIAN CHURCH of LINCOLN
FINANCE HANDBOOK

JUNE 2018

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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.



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Unitarian Church of Lincoln

APPENDIX B

FINANCIAL ORGANIZATION LEADERSHIP

Unitarian Church of Lincoln

Prepared by Christine Starr Davis, May 12, 2016

BACKGTROUND/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 member-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 recommendations and address deviations from GAAP that undermine 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

Bookkeeper (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 operation of the church in a manner consistent 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 insurance

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

APPENDIX C

LINCOLN UNITARIAN FOUNDATION **Resolution and Operating Policies** **Approved by BOT on June 13, 2017**

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 Counselor 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

APPENDIX E Expenditures Authorization

ACCT NUM		Leadership Level							Program Council Level						Committee/Role (Individual approval authority most frequently abides with the committee chair)	
		Executive Team	Board of Trustees	Finance Team	Personnel Committee	Minister	Committee on Ministry	Staff	Facilities	Outreach	Social Events	Sunday Services	Adult Programs	Youth Programs		Membership Programs
		<i>Management</i>														
E01005	1	Accounting Consultant			X			X								Administrative Director
E14084	2	Audit	X													BOT President
E08202	3	Board Leadership Training/Materials	X													BOT President
E08204	4	Planning Meeting Support/Transition Team					X									
		<i>Sunday Services</i>														
E02101	5	Speakers						X								Worship Arts Director
E02102	6	Choir Music						X								Worship Arts Director
E02103	7	Instrument Maintenance						X								Worship Arts Director
E02104	8	Supplies						X								Worship Arts Director
E02105	9	Musicians						X								Worship Arts Director
		EDUCATION														
		<i>Children & Youth</i>														
E03101	10	Curricula & Resources						X								RGL Director
E03102	11	Interage Activities						X								RGL Director
E03103	12	Supplies, RGL						X								RGL Director
E03104	13	RGL Equipment						X								RGL Director
E03105	14	Youth Activities						X								RGL Director
E03106	15	Volunteer Development & Staff Recognition, RGL						X								RGL Director
E03107	16	Summer Sunday Program						X								RGL Director
E03108	17	Food & Beverage, RGL						X								RGL Director
new line	18	YIA Leader						X								RGL Director
E03109	19	Summer Camp						X								RGL Director
		<i>Other Education</i>														
E03600	20	Bookstore											X			Bookstore Coordinator
E03700	21	Library											X			Library Coordinator
		<i>Fellowship/Membership</i>														
E04200	22	Membership Umbrella												X		Membership Associate
E04900	23	Leadership Development	X			X										
E04300	24	Receptions						X								Administrative Director
E04400	25	Pastoral Associates														
E04500	26	LGBTQA Welcoming Cmte.														
E04700	27	Fellowship/Membership Catering														
E04800	28	AV Support						X								Administrative Director
		EXTENSION														
		<i>Social Justice/Green Sanctuary</i>														
E05101	29	SJN Programs & Supplies														
E05102	30	SJN Contributions														
E05400	31	Green Sanctuary Committee														

ACCT NUM		Leadership Level							Program Council Level							Committee/Role (Individual approval authority most frequently abides with the committee chair)
		Executive Team	Board of Trustees	Finance Team	Personnel Committee	Minister	Committee on Ministry	Staff	Facilities	Outreach	Social Events	Sunday Services	Adult Programs	Youth Programs	Membership Programs	
	32	Meditation														
	33	Open Circles														
		<i>Denominational Affairs</i>														
E05201	34	UUA Dues, National			X			X								Administrative Director
E05202	35	UUA Dues, MidAmerica			X			X								Administrative Director
	36	UUA Delegate Support						X								Administrative Director
		<i>Public Relations</i>														
E05501	37	Advertising						X	X							Administrative Director
E05502	38	Pamphlets & Supplies, PR						X	X							Administrative Director
NEW	39	Video License						X								Administrative Director
		PROPERTY														
		<i>Building Maintenance</i>														
E06111	40	Custodial/cleaning						X								Administrative Director
E06112	41	Furnace/HVAC Maintenance						X	X							Building Cmte Chair
E06113	42	Extinguisher and Alarm Service						X	X							Building Cmte Chair
E06115	43	Fire abatement						X	X							Building Cmte Chair
E06114	44	Pest control						X								Administrative Director
E06130	45	Supplies & Tools						X	X							Building Cmte Chair
E06140	46	Minor Repair & Replace						X	X							Building Cmte Chair
E12000	47	Major Repair & Replace						X	X							Building Cmte Chair
		<i>Building Utilities</i>														
E06121	48	Gas						X	X							Building Cmte Chair
E06122	49	Electricity						X	X							Building Cmte Chair
E06123	50	Water/sewer						X	X							Building Cmte Chair
E06124	51	Garbage						X	X							Building Cmte Chair
		<i>Grounds</i>														
E06201	52	Snow Removal Service						X	X							Building Cmte Chair
E06202	53	Lawn Care						X	X							Building Cmte Chair
E06205	54	Landscaping Materials						X	X							Building Cmte Chair
E06206	55	Landscaping Service						X	X							Building Cmte Chair
		<i>Kitchen</i>														
E06301	56	Supplies						X	X							Kitchen Cmte Chair
E06302	57	Minor Equipment Purchases						X	X							Kitchen Cmte Chair
E07100	58	Pledge Drive			X											Pledge Team
E07200	59	Insurance, Property and Liability			X											
E07600	60	Auction			X											
		<i>Office Operations</i>														
E11020	61	Telephone						X								
E11030	62	Equipment Purchase & Leases						X								
E11050	63	Bulk Mailing						X								
E11060	64	Supplies & Fees, Office						X								
E11070	65	Transportation						X								
E11080	66	General Postage						X								
E11090	67	Computer Support						X								
E11100	68	Recycling						X								
		STAFF COMPENSATION														
		<i>Salaries</i>														

ACCT NUM			Leadership Level							Program Council Level							Committee/Role (Individual approval authority most frequently abides with the committee chair)	
			Executive Team	Board of Trustees	Finance Team	Personnel Committee	Minister	Committee on Ministry	Staff	Facilities	Outreach	Social Events	Sunday Services	Adult Programs	Youth Programs	Membership Programs		
E09110	69	Minister (w/ housing allowance)		X		X												Committee Chair
E09120	70	Religious Growth Director		X		X												Committee Chair
E09130	71	Worship Arts Director		X		X												Committee Chair
E09140	72	Administrative Director		X		X												Committee Chair
E09142	73	Bookkeeper		X		X												Committee Chair
E09150	74	Administrative Associate		X		X												Committee Chair
E09170	75	Activity Childcare Assistants		X		X												Committee Chair
E09175	76	PreSchool Lead Teacher		X		X												Committee Chair
E09190	77	Membership Associate		X		X												Committee Chair
E04800	78	Audio-Visual Specialist		X		X												Committee Chair
		<i>Insurance</i>																
E09210	79	Minister		X		X												Committee Chair
E09220	80	Religious Growth Director		X		X												Committee Chair
E09230	81	Administrative Director		X		X												Committee Chair
E09250	82	<i>Total Disability/Life</i>		X		X												Committee Chair
		<i>Pension</i>																
E09310	83	Minister		X		X												Committee Chair
E09320	84	Religious Growth Director		X		X												Committee Chair
E09330	85	Administrative Director		X		X												Committee Chair
		<i>Payroll Tax & Administration</i>																
E09403	86	Minister's in lieu of FICA		X		X												Committee Chair
E09404	87	Employer's FICA		X		X												Committee Chair
E09405	88	Payroll Processing Expense		X		X												Committee Chair
		<i>Professional Expenses</i>																
E10101	89	Minister		X		X												Committee Chair
E10102	90	Religious Growth Director		X		X												Committee Chair
E10103	91	Administrator Director		X		X												Committee Chair
E10105	92	Worship Arts Director		X		X												Committee Chair
E10106	93	Membership Associate		X		X												Committee Chair
E10107	94	Administrative Associate		X		X												Committee Chair
		Supplemental Expenses																
E14045	95	Transfer to Special Reserve		X														
E14085	96	Transfer to Major Repair Reserve		X														
	97	Interim Minister Training		X				X	X									
	98	Interim/Settled Minister Move-In		X				X	X									
	99	Minister Search		X				X	X									
	100	Ordination/Installation		X														
	101	Sorensen Expense		X														
	102	Cash Over/Short - Treasurer		X	X													
	103	Total Supplemental Expenses		X														

ACCT NUM		Leadership Level						Program Council Level						Committee/Role (Individual approval authority most frequently abides with the committee chair)			
		Executive Team	Board of Trustees	Finance Team	Personnel Committee	Minister	Committee on Ministry	Staff	Facilities	Outreach	Social Events	Sunday Services	Adult Programs			Youth Programs	Membership Programs
		Member Loan/Cole Match Funds													47		
	104	Cole Match Pledges Promised		X													48
D01008	105	Cole Match Pledge Payments		X													1
C04080	106	Capital Campaign Funds transfer		X													2
C04060	107	Cole Matching Funds		X													3
																	4
E07007	108	Member Loans Principal		X													5
E07008	109	Member Loans Interest		X													6
																	7
		BALANCE SHEET															8
		ASSETS															9
		Current Assets															10
		Checking/Savings															11
		A00800 - Union Bank Checking															12
	110	A00810 - Union Bank Chkg Unrestricted		X												Treasurers	13
	111	A00820 - Union Bank Chkg Restricted		X												Treasurers	14
	112	Total A00800 - Union Bank Checking															15
	113	A00612 - Union Bank Savings															16
	114	A00614 - Union Bank Svgs - Restricted		X												Treasurers	17
	115	A00650 - CapOne															18
	116	A00651 - CapOne Restricted Funds		X												Lincoln Unitarian Foundation C	19
	117	Other Current Assets															20
	118	1500 - Prepaid Expense			X											Treasurers	21
	119	Fixed Assets															22
	120	A50100 - 6300 A Street Property		X												Treasurers	23
	121	Other Assets															24
	122	A00620 - Vanguard Restricted Funds		X												Lincoln Unitarian Foundation C	25
	123	A00701 - Columbarium CD II 8552		X												Treasurers	26
	124	A00702 - Columbarium CD I 8604		X												Treasurers	27
	125	LIABILITIES & EQUITY															28
	126	Liabilities															29
	127	Current Liabilities															30
	128	Other Current Liabilities															31
	129	B02000 - Cap Campaign Loans - Current		X												Treasurers	32
	130	B00000 - Current Liabilities															33
	131	B00900 - Payroll Liability Accounts															34
	132	B00908 - Pension Payable			X											Treasurers	35
	133	B03000 - Cap Campaign Loans - Long Term		X												Treasurers	36
	134	C04800 - Donor Restricted Assets LUF		X													37
	135	C04040 - Sorensen Designated Funds		X												Lincoln Unitarian Foundation C	38
	136	C04050 - Dyer Designated Funds		X												Lincoln Unitarian Foundation C	39
	137	C04060 - Cole Designated Funds		X												Lincoln Unitarian Foundation C	40
	138	C04090 - LUF Designated Funds		X												Lincoln Unitarian Foundation C	41
	139	C04000 - Donor Restricted Assets															42
	140	C04010 - Seymour Music Fund						X								Worship Arts Director	43
	141	C04020 - Winter Lecture Fund							X							WLS	44
	142	C04030 - Columbarium /Garden Fund		X				X								Administrative Director	45
	143	C04070 - Kuhn Designated Funds		X												Treasurers	46

ACCT NUM		Leadership Level							Program Council Level							Committee/Role (Individual approval authority most frequently abides with the committee chair)	
		Executive Team	Board of Trustees	Finance Team	Personnel Committee	Minister	Committee on Ministry	Staff	Facilities	Outreach	Social Events	Sunday Services	Adult Programs	Youth Programs	Membership Programs		
144	C04080 - Member Loan Designated Funds		X												Treasurers	47	
145	C05000 - Church Designated Funds															48	
146	C05002 - Denominational Affairs Cmte								X						Committee Chair	1	
147	C05004 - Green Sanctuary Cmte								X						Committee Chair	2	
148	C05005 - Grounds Cmte							X							Committee Chair	3	
149	C05006 - LGBTQ Welcoming Cmte													X	Committee Chair	4	
150	C05008 - Pastoral Care Cmte													X	Committee Chair	5	
151	C05009 - Religious Growth/Learning Cmte											X			Committee Chair	6	
152	C05010 - Social Justice Cmte								X						Committee Chair	7	
153	C05011 - Visibility Team Cmte								X						Committee Chair	8	
154	C06000 - Church Resource Funds															9	
155	C06010 - Memorials		X												Treasurers	10	
156	C06020 - Minister Resource Funds					X									Minister	11	
157	C06030 - Board Resource Funds	X													Board of Trustees	12	
158	Total C06000 - Church Resource Funds															13	
159	C03900 - Unrestricted Net Assets															14	
160	C00000 - Equity															15	
161	C00100 - 6300 A Street Property		X												Treasurers	16	

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:

Usher One	Usher Two
Total amount of cash:	Total amount of cash:
Total amount of coins:	Total amount of coins:
TOTAL AMOUNT OF CASH & COINS:	TOTAL AMOUNT OF CASH & COINS:
Total number of checks:	Total number of checks :

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!

Questions/concerns: contact Barbara Pearson (402-217-2399).

Revised Nov 22, 2015

APPENDIX I

Lincoln Unitarian Church Bylaws