**PEOPLES CHURCH UNITARIAN UNIVERSALIST**

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**ART COMMITTEE POLICY AND PROCEDURES**

**Policy:** The purpose of the Art Committee is to maintain an inventory of all art works at church; make recommendations regarding the status of in-house art works; and be responsible for exhibits and receptions.

Offers to donate art will be referred to the Art Committee for review and recommendation to the Board.

**Procedures**: The Art Committee will:

1. review and inventory the in-house art inventory annually;

2. recommend to the Board the acceptance, placement or removal of current and future art work and arrange art exhibits;

3. coordinate exhibits and receptions;

a. make contact with local, regional, and/or national artists;

b. list each artist's works when they are being displayed at church;

c. coordinate receptions by purchasing supplies, creating announcements for *The Voice* and order of service, and submitting a press release to The Gazette;

d. ensure the safe return of all loaned art work.

4. Make recommendations to Board for funding of conservation of art work

Date Approved: 12/21/05

Approved by: Bryan Davis

Board President

**CANVASS AND PLEDGE POLICY AND PROCEDURE**

The purpose of the Canvass Committee is to do an annual pledge drive to raise money for the following year’s church budget and any capital needs identified at the time of the canvass. Maintenance of confidentiality of members’ financial commitment to Peoples Church is expected, as outlined in the Pledge Records Access Policy.

The Pledge Treasurer and Canvass Chair work with the Finance Committee, Board of Trustees, and Minister to develop a strategy for the current year canvass.

**CHILD CARE POLICY**

**Policy:** Child care will be provided for most church-sponsored events. The group or individual sponsoring the event will arrange for child care.

The procedures for Child Care are available in the church office.

Date Approved: 12/21/05

Approved by: Bryan Davis

 Board President

**COMMITTEE NIGHT POLICY**

**Policy:** The second Wednesday of the month is designated as Committee Night. A simple dinner is provided and served at 5:30pm. Committees meet from

6:00 – 7:00pm. All standing committees are encouraged to meet during this time to facilitate sharing of information and calendar planning as well as providing input into the Program Council which meets immediately after committee meetings.

Childcare is provided during the meetings starting at 6:00pm. The church will cover the expense of childcare. The Vice President of the Board of Trustees shall be responsible for arranging childcare for Committee Night. A copy of the Childcare Policy is available in the church office.

Date Approved: 12/21/05

Approved by: Bryan Davis

 Board President

 **GIFT ACCEPTANCE POLICIES AND GUIDELINES**

**PEOPLES CHURCH**

Peoples Church, Unitarian Universalist, a not for profit organization organized under the laws of the State of Iowa, encourages the solicitation and acceptance of gifts to Peoples Church (hereinafter referred to as the Church) for purposes that will help the Church to further and fulfill its mission. The following policies and guidelines govern acceptance of gifts made to the Church or for the benefit of any of its programs. While the Church appreciates the generosity of members and others, for a variety of reasons, the Church is not obligated to accept any gift.

Mission: Peoples Church Unitarian Universalist stands as an open, democratic and vital community for all. We encourage the questioning mind, nurture spiritual growth, and promote justice and caring among our members and in the wider world.

***I. Purpose of Policies and Guidelines***

The Board of Trustees of the Church, members and its staff solicit current and deferred gifts from individuals, businesses, and foundations to secure the future growth and missions of the Church. It is the purpose of these policies and guidelines to govern the acceptance of gifts by the Church and to provide guidance to prospective donors and their advisors when making gifts to the Church. The provisions of these policies shall apply to all gifts received by the Church for any of its programs or services.

***II. Use of Legal Counsel***

The Church shall seek the advice of legal counsel in matters relating to acceptance of gifts where appropriate. Review by counsel is recommended for, but not limited to, the following:

a. closely held stock transfers or any stock transfers that are subject to restrictions or buy-sell agreements;

b. documents naming the Church as Trustee;

c. all gifts involving contracts, such as bargain sales or other documents requiring the Church to assume an obligation;

d. all transactions with potential conflict of interest that may invoke IRS sanctions; and

e. such other instances in which use of counsel is deemed appropriate by the ad hoc Gift Acceptance Committee;

f. gifts of real estate or other gifts which may impose liability for environmental contamination or other significant liabilities

***III. Conflict of Interest***

The Church shall strongly urge all prospective donors to seek the advice of an independent legal and/or tax advisor prior to making any gift. The Church shall not give any legal, tax, accounting or other advice to prospective donors.

***IV. Restrictions on Gifts***

The Church will accept unrestricted gifts and gifts for specific programs and purposes, provided that such gifts are not inconsistent with its stated mission, purposes, and priorities. The Church will not accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that violate the terms of the By-Laws gifts that are too difficult or costly to administer, or gifts that are for purposes outside the mission of the Church. The Church's Gift Acceptance Committee shall have the final authority to determine whether a restrictive gift meets the criteria set forth in this section.

***V.* *The Gift Acceptance Committee***

The ad hoc gift acceptance committee shall consist of:

- the President of the Church

- the Treasurer of the Church

- the Minister of the church

- such other members as appointed by the President of the Church

- an attorney designated by the Board of Trustees

The gift acceptance committee is charged with the responsibility of reviewing all gifts made to the Church which are not cash or easily marketable by the Church, determining when legal counsel is required for review of a gift, determining when an independent appraisal is required for a gift, approving exceptions to these policies, and such other appropriate matters that relate to acceptance of gifts, unless otherwise stated in this document.

The Board of Trustees has ultimate decision on gift acceptance or rejection.

***VI.* *Types of Gifts***

A. The following gifts are acceptable if the other criteria set forth herein are met:

1. Cash

2. Tangible Personal Property

3. Securities

4. Real Estate

5. Remainder Interests in Property

6. Life Insurance

7. Charitable Remainder Trusts

8. Charitable Lead Trusts

9. Retirement Plan Beneficiary Designations

10. Bequests

B. The following criteria govern the acceptance of each gift form:

1. **Cash:** Cash is acceptable in any form. Checks shall be made payable to Peoples Church and shall be delivered to the Church’s administrative offices. The Church maintains the right to reject any gift of cash for any reason.

2. **Tangible Personal Property:** All gifts of tangible personal property shall be examined in light of the following criteria:

§ Can the property be used to fulfill the mission of the Church?

§ Is the property marketable?

§ Are there any undue restrictions on the use, display, or sale of the property?

§ Are there any carrying costs for the property?

§ Is the property safe?

Those staff members authorized by the Gift Acceptance Committee can accept tangible personal property which can be used by the Church or related to the Church's purpose, without approval from the Gift Acceptance Committee, so long as the gift is consistent with these Policies and Guidelines. The final determination on the acceptance of any other tangible property gifts shall be made by the Gift Acceptance Committee of the Church.

3. **Securities:** The Church can accept both publicly traded securities and closely held securities. The Church will make no agreement with the donor prior to or subsequent to the gift regarding its disposition. The Church will make all decisions regarding the sale or retention of securities.

**a. Publicly Traded Securities:** Marketable securities may be transferred to an account maintained at one or more brokerage firms or delivered physically with the transferor’s signature or stock power attached. As a general rule, all marketable securities shall be sold upon receipt unless otherwise directed by the Board of Trustees in consultation with the Gift Acceptance Committee. In some cases marketable securities may be restricted by applicable securities laws, restrictions, encumbrances, or lack of a market. In such instances the final determination on the acceptance of the restricted securities shall be made by the Gift Acceptance Committee of the Church.

**b. Closely Held Securities**: Closely held securities, which include not only debt and equity positions in non-publicly traded companies but also interests in LLPs and LLCs or other ownership forms, can be accepted subject to the approval of the Board of Trustees in consultation with the Gift Acceptance Committee of the Church. However, gifts must be reviewed prior to acceptance to determine that:

§ there are no restrictions on the security that would prevent the Church from ultimately converting those assets to cash,

§ the security is marketable, and

§ the security will not generate any undesirable tax consequences for the Church.

If potential problems arise on initial review of the security, further review and recommendation by an outside professional may be sought before making a final decision on acceptance of the gift. The final determination on the acceptance of closely held securities shall be made by the Gift Acceptance Committee of the Church and legal counsel where necessary. Every effort will be made to sell non-marketable securities as quickly as possible.

4. **Real Estate**: Gifts of real estate may include developed property, undeveloped property, or gifts subject to a life estate. Prior to acceptance of real estate, the Church shall require an initial environmental review of the property. In the event that the initial inspection reveals a potential problem, the Church shall retain a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall generally be an expense of the donor.

Where appropriate, a title binder shall be obtained by the Church prior to the acceptance of the real property gift. The cost of this title binder shall generally be an expense of the donor.

Prior to acceptance of the real property, the gift shall be considered by the Gift Acceptance Committee. Considerations for acceptance of the property shall include, by way of illustration, and not limited to, the following:

ü Does the land contain potential hazards, trash, or present possible land erosion concerns?

ü Is the site planned for a road, housing development, or other potential changes by government?

ü Does the land present hidden financial costs or tax implications?

ü What are the degrees of health or ecological diversity of the land? Does the land contain threatened/endangered species or habitats?

ü What are the potentials of crime or other related concerns to adjacent landowne, rs?

ü Does the property contain certain restrictions (i.e. easements or liens), reservations, or other limitations?

ü Is there any historic or archeological value to the land?

ü What is the size of the land donated?

ü Is the land accessible (assume there may be reasons for simply preserving the land)?

ü What liabilities are associated with the property?

ü Are there any encumbrances on the property?

ü What is the market value of the land?

ü In the case of life estate interests, how old is the donor?

ü How does the property support the mission/purposes of the Church?

ü Is the property marketable?

ü Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, etc., associated with the property?

ü Can the Church adequately care for the property?

5. **Remainder Interests In Property**: The Church will accept a remainder interest in a personal residence, farm, or vacation home with a retained life estate subject to the provisions of paragraph 4 above. The donor or other occupants may continue to occupy the real property for the duration of the stated life. At the death of the donor, the Church may use the property or reduce it to cash. Where the Church receives a gift of a remainder interest, expenses for maintenance, real estate taxes, and any property indebtedness are to be paid by the donor or primary beneficiary.

6. **Life Insurance:** The Church accepts gifts of life insurance, which may be accomplished in one of several ways:

A. The donor may purchase a policy naming the Church the owner and sole beneficiary, then contribute annually to the Church the amount of the premium payments. The Church would use the contributions to pay the annual premiums on the policy.

B. The donor may make a gift of a paid-up policy, naming the Church the owner and sole beneficiary.

C. The donor may contribute a partially paid-up policy naming the Church the owner and sole beneficiary,

D. The donor may choose to give the proceeds of a life insurance policy, naming the Church as a beneficiary.

7. **Charitable Remainder Trusts**: The Church may accept designation as remainder beneficiary of a charitable remainder trust with the approval of the Church. The Church will not accept appointment as Trustee of a charitable remainder trust.

8. **Charitable Lead Trusts**: The Church may accept a designation as income beneficiary of a charitable lead trust. The Board of the Church will not accept an appointment as Trustee of a charitable lead trust.

9**. Retirement Plan Beneficiary Designations**: Donors and supporters of the Church shall be encouraged to name the Church as beneficiary of their retirement plans. Such designations shall not be recorded as gifts to the Church until such time as the gift is irrevocable. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

10. **Bequests**: Donors and supporters of the Church shall be encouraged to make bequests to the Church under their wills and trusts. Such bequests shall not be recorded as gifts to the Church until such time as the gift is irrevocable. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

***VII. Exceptions***

Any potential gift thought to be valued in excess of $10,000.00 shall be referred to the Gift Acceptance Committee of the Church for review, regardless of whether the gift conforms to the Church's Gift Acceptance Policies and Guidelines.

The Gift Acceptance Committee may, in its discretion, authorize an acceptance of a gift that does not comply with the Church's Gift Acceptance Policies and Guidelines.

***VIII. Miscellaneous***

A. The Church reserves the right to refuse any gift at any time for any reason.

B. No gift shall be accepted if the Gift Acceptance Committee determines there is a question as to whether the donor has the legal right, power or competency to effectuate the proposed transfer.

C. Donors will be responsible for their own legal fees and costs associated with any gift, including but not limited to the cost of any appraisal that may be required for tax or other purposes.

D. The Church's Gift Acceptance Policies and Guidelines were adopted by the Church's Board of Trustees on April 16, 2008. Any modifications made to these Policies and Guidelines must be in writing and approved by the Board of Trustees of the Church.

Approved 4/08

Board President: John Maher

**KEYS AND BUILDING SECURITY POLICY**

The purpose of the Keys’ Policy is to ensure that the building is secure, but that legitimate people have access to it for church or church-approved use.

**Procedures**:

A. The Office administrator will:

1. change the password for the church lock box at regular intervals suggested three times a year); and the alley door annually unless security has been compromised;
2. maintain a list of people who have access to the church lock box out front and keypad in alley. In general church members with a valid reason can have the alley door combination. Examples include but are not limited to board members, members of committees that need to hang art, rehearse, have meetings at odd times, etc.;
3. send an e-mail to the people listed above of changes to the keypad combination in the alley and the lock box out front;
4. provide the password for the lock box out front to church members and others who are responsible for scheduled events, and events occurring over a limited time period, at the church. This includes church, private or community events;
5. advise these people by e-mail of changes to password on the lock box;
6. provide a key to the shed of those responsible for grounds and building maintenance and upkeep per Board approval of said individuals;
7. provide a key to the Sixth Street door to the following people: Staff, Minister, Maintenance person, and Cleaning Service;
8. maintain a current list of names of people to contact in the event the password is not obtained in a timely manner and a member or renter needs to access the Church: Staff, Minister, Board President, Pledge Treasurer, Facilities Committee members.

B. People using the church are responsible to:

1. return the key to the lock box at the end of the event. The responsible person will exit after being sure all is in order and appropriate inside and all outside doors are locked;

a. Persons who lose of fail to return they key to the lock box at the end of the scheduled event will be asked to pay a reasonable fine, up to $100, if the lock box and keys need to be replaced.

2. contact the church office if they have given the password to people not approved to have the password so that the password can be changed.

Date Approved: 4/19/06

Approved by: Bryan Davis

 Board President

**MEMBERSHIP POLICY**

Any person who is in accord with the purposes and programs of this church may become a member of Peoples Church Unitarian Universalist by signing a membership card and receiving approval of the Board of Trustees. A member will be eligible for voting rights after 90 days of membership at PCUU.

A member may withdraw from membership by giving written notice to the Board secretary. On the recommendation of the Board of Trustees, a member may be removed from the rolls if that person, for the previous twelve months, has not met the above conditions or cannot be located.

Date Approved: 2/15/06

Approved by: Bryan Davis, Board President

**MEMORIAL POLICY**

When memorials are donated to the church in the name of a deceased member of friend of Peoples, the monies will be placed in the general church fund. The office administrator will send an acknowledgment note signed by the minister to the donor(s). The family of the deceased will be notified of the act of donation and who donated.

Date Approved: 4/19/06

Approved by: Bryan Davis

 Board President

**MILEAGE REIMBURSEMENT**

**Policy:** Requests for reimbursement from church volunteers for mileage related to church activities must be approved by the appropriate Standing Committee or by the Board before being submitted to the Treasurer. Volunteers will receive half of the IRS-approved rate. (Staff will be reimbursed at the full IRS rate.)

Date Approved: 12/21/05

Approved by: Bryan Davis

 Board President

 **Pledge Records Access Policy**

**Unless exceptions are approved by the Board only the Pledge Treasurer, Canvass Chair, and Minister may view individual member’s names and contributions. .**

**Specific pledge information connecting the names of givers with specific amounts will not be available to members nor staff. Information about amounts of pledges may be used to analyze overall canvass effectiveness or pledge patterns so long as names are not involved. This latter information can be available to anyone who wants to see it.**

Date Approved: 1/18/06

Approved by: Bryan Davis, Board President

Amended: 5/24/07

Approved by: John Maher, Board President

 **Policy on Public Endorsements, Sponsorships or Associations
by Peoples Church UU**

Public endorsements, sponsorships or associations with organizations or initiatives that would utilize the name Peoples Church or Peoples Church Unitarian Universalist require consideration and approval by the Board of Trustees. Criteria for approval shall include, but not be limited by, a proposal’s consistency with the principles and purposes of Peoples Church Unitarian Universalist. You may proffer time sensitive applications for specific events to the Minister or a Trustee for a waiver of the approval process and expeditious consideration by the Executive Committee.

Date Approved: January 16, 2008

Approved by: John Maher

Board of Trustees President

**Policy on Reports Received by the Board of Trustees**

All reports, to be discussed, accepted and/or approved at a monthly board meeting, shall be received by board secretary no later than five days prior to the board meeting. Any reports received after this deadline shall be added to the next month’s board agenda for discussion, acceptance, and/or approval. The board secretary shall distribute, to the rest of the board and staff, reports received on time at least two days prior to the board meeting. In a typical month (when the board meeting is scheduled for the third Wednesday of the month), this will translate to a) all reports being received by the board secretary prior to the Saturday before the board meeting and b) all reports being distributed to board members and staff by the Monday before the board meeting.

Board President: John Maher

Approved: March 19, 2008 Board of Trustees Meeting

**STALE CHECK POLICY**

The purpose of the Stale Check Policy is to ensure that checks issued by Peoples Church to individuals or companies are cleared in a timely manner to help accurate accounting of Peoples finances by the Treasurer.

**Procedures:** The Treasurer of Peoples Church will:

1. track checks written on behalf of Peoples Church;

2. attempt to contact payee after three months from date issued to request that the check be located and cashed;

3. if unsuccessful, will attempt to re-contact payee after six months to request that the check be located and cashed;

4. void the check in the church financial records if the payee cannot be reached and/or six months have elapsed since the check was written;

5. refer to the board any requests for payment after six months have elapsed from date of issue. Only Peoples Church Board can authorize re-issuance of a check to a payee after six months from date of issue.

The Treasurer of Peoples Church may:

1. re-issue the check within six months of the date of issue at the request of the payee if payee fills out and signs the Check Re-Issue Request Form.

Note: 12-05. The Check Re-issue Request Form will be created and reviewed by the resident Peoples Church Lawyer and will contain the following:

 The requestor stipulates the following in writing – That:

· a replacement check is requested;

· the original check (include check number and date issued) cannot be located;

· if the original check is later located, it will not be cashed by payee;

· if the original check is later located, it will be returned to Peoples Church Treasurer;

· the church will not be held liable as a result of the check re-issue.

Date Approved: 1/18/06

Approved by: Bryan Davis

Board President

**VOICE POLICY**

The purpose of the *Voice* is to serve as a vehicle of communication and information for members and friends of Peoples Church. It is a cooperative project that requires coordination among several staff and many volunteers. The *Voice* will be printed and mailed monthly throughout the year, with possible exceptions around the winter holidays.

**Procedures:**

A. The individual currently responsible for assembling *The Voice*:

1. is a designated employee (or volunteer) such as the Office Administrator;

2. designs and lays out *The Voice* in cooperation with the Minister, Staff, and Committee Chairs to serve its purpose best;

3. solicits proof reading help from available staff including the Minister, DRE, and Membership;

4. sets and communicates via e-mail deadlines for *The* *Voice.* Any exemptions to the deadline will be granted by this individual. Articles not submitted by the deadline may be omitted at the discretion of this individual;

5. makes sure *The Voice* is sent to members and friends as per the most recent mailing list compiled by the church Administrator;

6. is responsible for including appropriate, church-related content. This individual reserves the right to edit for grammar, duplication, and length. If, because of space limitations, a submission is greatly shortened or not published, this individual will attempt to notify the person who submitted the item;

7. reproduces *The Voice*, creates labels, arranges for volunteers who will prepare these copies for mailing, and mails the paper copy of *The* *Voice*;

8. sends *The* *Voice* electronically to those members and friends who choose to receive it by e-mail.

 B. Contributors to *The Voice*:

1. include committee chairs who are responsible for submitting information regarding their committees’ meetings and events by the designated deadline;

2. non-members, such as those who are conducting programs under Church auspices, who will submit articles for approval by church administration;

3. will include the name and phone number or e-mail address of the persons submitting the item(s). Unidentified submissions might be excluded;

4. will submit items on time unless granted an extension;

5. will submit only “copy-ready” items free of mistakes;

6. will submit items via e-mail or U.S. mail, by phone, or in person. Or drop them off at the office or through the Third Avenue mail slot.

 D. Content of *The Voice*:

1. will not include opinion pieces other than the columns written by the Minister, Director of Religious Education, and Board President;

2. will not include poetry, political endorsements, or any announcements unrelated to the Peoples Church or to Unitarian Universalism;

3. any problems with the *Voice* are to be discussed with the individual responsible for the *Voice*. If problems are not satisfactorily resolved they will be referred to the Minister and then, if necessary, to the Board.

Board Policy: March 1994; revised December 1994, October 1999, May 2002, February 2006.

Date Approved: 2-15-06

Approved by: Bryan Davis

 Board President

 **Web Policy for Peoples Church**

**Statement of Need:**

The Peoples Church web site is an important means of communication with the church membership and the world at large. Frequently, new members report they were initially attracted by information on the web site. Currently no official statement of responsibility for purpose, content, design, security, and other matters exists. To ensure consistency and accountability in development and management of the web site, a policy is needed to guide decision making and assign responsibility.

**Intended Outcomes:**

· That web site purposes be clearly defined and adhered to.

· That the privacy and security of members and friends be maintained to the extent possible.

· That a clear responsibility and authority for management and development be assigned to appropriate persons.

· That the web site be kept up to date and be responsive to changing interests and needs of the congregation and potential members.

**Policy Statement**

**Purpose of the Web Site**

The purpose of the web site is to provide an inviting, informative, and useful source of information about Peoples Church and Peoples Church activities for the members and friends of Peoples Church, potential members, and the public at large.

**Responsibility and Authority**

Subject to guidelines stated in this policy, the church staff, under the direction of the minister, have the responsibility and authority to determine the content, design the structure, and implement changes to the site, and to develop the procedures necessary to carry out this responsibility. Consultation with technically knowledgeable members and church leadership is encouraged when necessary.

**Submission of Information**

Except as otherwise addressed in this policy, information submitted for inclusion on the web site should follow the same general guidelines and will be subject to the same editorial policies as information submitted for the Voice.

**Public and Private Information**

For privacy and security purposes, the web site will be divided into public and private sections. The private section of the site will be protected and require a login. Each member will be provided with unique login information for the private section. Specific information about members, their families, contact information or any other information that could make people, particularly children, vulnerable to inappropriate or malicious acts are examples of information deemed private. Certain other types of information about specific church matters may also be designated as inappropriate for the public portion of the site.

Guidelines for the public portion of the site:

Church contact information will be limited to generic email addresses (e.g. info@peoplesuu.org) and the address and phone number for the church. Pictures of minors will only be used with parental permission. No last names of minors will be published. No phone numbers, addresses or email addresses will be published without consent. No personal news will be included.

Approved: 2-21-07

Signed, Board President: John Maher