

# Unity of Bellevue

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## Board of Trustees Policy Manual

(Derived from and supportive of the current bylaws of the church, as revised)

Revised 7/15/2109

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

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## **SECTION I – BOARD OF TRUSTEES** **(Aligned with Unity of Bellevue Bylaws)**

### **General Guiding Principles**

The Ministry:

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

#### **I. STATEMENT OF PURPOSE**

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

#### **II. STRUCTURE**

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

#### **III. DUTIES**

##### **A. LEADERSHIP ALIGNMENT**

- i. Individuals serving in leadership positions at Unity of Bellevue, including both staff and volunteers, shall work together in Christ consciousness and alignment with the Mission Statement. All leadership positions in the church shall be filled by individuals openly communicating with the Minister.
- ii. Should a situation arise which negatively impacts the ability of the Church to function efficiently or in accord with the Mission Statement, the situation will be addressed in a timely and caring manner.
- iii. When a conflict is brought to the Board's attention, the Board listens to issues and directs the individual to the person with whom they have a breakdown.
- iv. Should the individuals be unable to resolve the conflict through direct communication, the Board will then take appropriate action to serve the best interests of the Church.
- v. Anyone in a leadership position who chooses not to participate in resolution of the conflict, or who continues to allow issues to prevent the full functioning of the Church may be released from his/her leadership position(s).

**B. EMPLOYMENT OF MINISTER**

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

**C. PERFORMANCE EVALUATION AND TERMINATION OF EMPLOYMENT OF MINISTER**

- i. Following the first year of the Minister's service at Unity of Bellevue, and annually thereafter, a formal review of his/her overall performance shall be conducted by the Board and presented by the President of the Board together with another Board member. In the event of an unfavorable review, the Board will work with the minister to define a plan of improvement, addressing the perceived areas of deficiency and scheduling more frequent periodic reviews to assess progress.
- ii. In the event that the minister is unable or unwilling to take appropriate corrective action, as agreed between him/her and the Board, or if a conflict should arise between the Board and the Minister on this issue, either party may request the intervention of the Ministry Skills and Peace Process, or the current equivalent as provided by Unity Worldwide Ministries.
- iii. If none of the above processes should prove successful in providing resolution and positive forward movement, and/or if the Board determines that it is in the best interests of the ministry as a whole that change in leadership be initiated, the employment contract with the minister may be terminated at any time by a 2/3<sup>rd</sup> vote of the Board in favor of such action, and Unity Worldwide Ministries shall be informed without delay that such action has been taken.
- iv. Any termination shall take place with due regard to provisions stipulated within the Minister's contract of employment, but shall in no way mitigate or in any other way alter the Board's right to act with the authority granted it under Section 4.04, section (b), clause (4) of the current bylaws.

**D. BOARD RETREATS**

Attendance at board retreats is mandatory for all board members.

**E. CONFLICT OF INTEREST**

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

**IV. ELECTION**

**A. QUALIFICATIONS**

No employee or anyone receiving money from the Church shall serve on the Board of Trustees; also, no Board Member shall be the spouse, parent, or child of another Board Member, permanent employee or person receiving money from the Church, the Minister. Licensed Unity Teachers may not serve on the Board.

**B. NOMINATING TEAM**

- i. The Nominating Team shall take into consideration the Board of Trustees' input regarding the performance and qualifications of incumbent Board Members who wish to be candidates for re-election.

- ii. A Board Member wishing to run for re-election to the Board may not serve on the Nominating Team. If the Nominating Team member selected by the congregation wishes to be eligible to be nominated, she/he will relinquish her/his position on the Team and the congregation's alternate selection shall serve in her/his place.
- iii. The Nominating Team, when complete, (Bylaw Section 4.05 (b)) gathers for a process of discernment and creates a list of candidates, to be invited by the Team, to serve. One candidate for each available seat on the Board of Trustees is presented to the Annual Membership Meeting for acclaim.

## **V. PROCESS**

- A. The slate of new and returning candidates is announced prior to the Annual Membership Meeting and their pictures and bios are posted in the church as well. At the Annual Membership Meeting each candidate will speak briefly expressing their interest in serving.
- B. Any Active Member who would like to be considered for future Board service need only write a letter of intent to the Board President. This candidate will be given full consideration by the Nominating Team in the event of a vacancy for an un-expired term or for a full term in the future.

## **VI. MEETINGS AND QUORUMS**

### **A. REGULAR BOARD MEETINGS**

- i. If a Board member is going to miss a meeting and there is an issue on which they wish to vote, they must submit a letter stating their vote. The letter will be attached to the Board minutes.
- ii. The Unity of Bellevue Board of Trustees meetings shall be open to the congregation with limited participation by non-board members. The policy shall be implemented as follows:
  - a. Meeting day and time to be publicized
  - b. Non-board members may speak:
    - to any issue for up to three (3) minutes after approval of the minutes of the previous meeting; OR
    - by invitation of the Board President.
- iii. Anyone may attend.
- iv. The approved meeting minutes shall be posted on the bulletin board, with exceptions of items discussed during closed meetings or closed sessions.
- v. Board meetings shall be held in an appropriately sized room.
- vi. Closed meetings or sessions shall be held for personnel, legal, salary, or other matters at the discretion of the President and/or Board, or at the discretion of the Minister.

## **VII. OFFICERS**

### **A. PRESIDENT**

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

**B. SECRETARY**

The Board Secretary will be responsible for getting the approved versions of Policy statements, Bylaw revisions, Team Commissions and other pertinent documents to the Board Manual holders, Church Administration, and Team Chairpersons if applicable.

**VIII. TEAMS**

**A. OPERATION AND MEMBERSHIP**

- i. A Chairman of a Team or one designated spokesperson for the Team shall report to the Board, in writing or verbally, the progress of the Team, possibly including recommendations and/or motions. If there is no progress or recommendations, there need not be a Team report.
- ii. The Board reserves the right to recommend and place additional members on any Board Team at its discretion.
- iii. The Board President is an ex-officio member of all teams and may attend meetings, as may the Minister.

## SECTION II – FINANCES

### I. GENERAL FUND

#### A. PURPOSE

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

#### B. REVENUES – SOURCES AND MANAGEMENT

- i. Primary sources of revenue for Unity of Bellevue are:
  - a. Sunday offerings
  - b. Mid-week donations (not designated to be used elsewhere)
  - c. Bookstore sales
  - d. Classes and workshops
  - e. Church facility rentals
  - f. Rental property
  - g. Interest on Prudent Reserve and other bank accounts
  - h. Fundraising events intended to support the General Fund
  - i. Memorial gifts
  - j. Alternative revenue streams (i.e. eScrip, web-site donations, web click-thru's).
- ii. Counting the Sunday offering
  - a. The Board Treasurer is responsible for ensuring that the Sunday offering is counted within these guidelines:
    - At least two people are present when the offering is counted.
    - One counter (preferably both) is a Board member.
    - If a second Board member is not available to help count, the second counter can be the usher leader or a former Board member.
    - If the counting cannot occur immediately after receipt, the offering is kept in a secure location until it can be counted.
    - The Minister(s) is not involved.
  - b. A staff member then recounts the Sunday offering plus revenue from other sources as part of the weekly deposit. Any exception to the practice must be specifically approved and authorized by the Board.
  - c. Any data revealed during this process is held in strict confidence, not to be disclosed.
- iii. Designated Gifts
  - a. Gifts received for a designated purpose are used for that purpose. Records are kept to demonstrate that. These records are available for review, if requested by the donor or for audit purposes.
  - b. When using a gift for its designated purpose presents a problem, the Minister, or designee, meets with the donor (or executor for memorial gift) in a timely manner to arrange to do one of the following:
    - Designate the gift for another purpose.
    - Remove the designation and place the gift in the General Fund.

- Return the gift to the donor.
- iv. Bookstore Discount  
Staff employees are entitled to a 20% discount on bookstore purchases.
- v. Privacy  
Access to congregant financial contribution details is strictly controlled, and limited to those who need access in order to perform the duties prescribed by these policies and general business accounting practices.
- vi. Record-Keeping and Acknowledgement of Gifts (Offerings, Donations, Legacies) Received
  - a. Detailed records are kept of all gifts received from identified givers.
  - b. In January, a report of gifts received in the previous calendar year is provided to identified givers as required by IRS regulations.
- vii. Pledges (If a Pledge Program is Active)
  - a. Each received pledge is acknowledged in writing, confirming the total pledge, payment frequency/amount, and the payment time period.
  - b. Detailed records are kept to track received payments versus pledged total.
  - c. A report showing status of received payments versus the pledged total is provided to each pledging congregant in July and October.
  - d. Pledge cards must be held for the duration of the pledge year in a secure location in the office as they can be considered “accounts due” by a financial institution.

## II. EXPENDITURES

### A. AUTHORIZATION AND APPROVAL

- i. Expenditures are paid only after authorization.
- ii. The following expenditures must be approved by the Board of Trustees:
  - a. A new staff salary
  - b. An increase in staff salary
  - c. A unbudgeted contractual obligation over \$5,000
- iii. Other expenses must be authorized by the Minister. In the absence of the Minister, the Board President or Board Treasurer can authorize such expenditures.

### B. DOCUMENTATION

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

- i. Check Signatures
  - a. Two signatures are mandatory on all checks; normally:
    - At least one signature is the Board President, Board Treasurer, or other Board Officer.
    - The other signature can be the Minister, Center Business Manager or another Board officer.
  - b. When the above normal signatures are not available in a timely fashion:
    - A proxy may be given to a designated Board or staff member in place of the Minister or Board officer. Such proxy

authorization must be formally obtained, in writing (e-mail), by the person providing the authorization.

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

#### C. CREDIT CARD USAGE

- i. Only the Minister, Board President, or Treasurer is authorized to use the Church credit card. Maximum expenditure without full Board approval shall be \$1,000.
- ii. The Church credit card is kept in the safe when not required for use.
- iii. The Church credit card is used only for church-related expenses for which a credit card is the preferable form of payment, including, but not limited to, expenses for:
  - a. Travel, lodging or entertainment related to guest speakers or presenters
  - b. Airline tickets for church-related travel
  - c. Guarantee of payment (deposit) for rentals, workshop registrations
- iv. The credit limit on the Church credit card is no more than \$10,000.
- v. No more than \$5,000 is charged to the Church credit card in any given month; any exception must be approved by the Board Treasurer.
- vi. All Church credit card expenditures are documented with a receipt showing the amount, the purpose of the expenditure, the individuals/group involved, and the individual(s) who authorized the expenditure. This documentation is reconciled by staff monthly against the latest credit card billing statement, and any discrepancies are reported to the Board Treasurer. A copy of the monthly statement is provided to the Board Treasurer.
- vii. The credit card balance is completely paid monthly; any exception must be approved by the Board Treasurer.

#### D. CASH USAGE

- i. Most church-related expenses are paid with checks, not with cash.
- ii. Personal expenses incurred on behalf of the church shall be promptly repaid upon request and with appropriate documentation of the expense (receipt).

#### E. SALARY ADVANCES

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

#### F. CLASSES AND WORKSHOPS

- i. Contracts with teachers, facilitators, and workshop presenters include the stipulation that expenses are deducted before the percentage split is applied. Expenses may include, but are not limited to:
  - a. Publicity
  - b. Copier costs
  - c. Audio tech and duplicating services
  - d. Extraordinary staff time
- ii. Fees for Presenters  
The Minister sets the fees paid to external speakers for Sunday morning and/or workshop presentations.

### III. TITHING

The Ministry shall provide substantial financial support to sources that positively support its collective spiritual growth and/or impact the Ministry and/or the congregation in a positive way.

#### A. RESPONSIBILITY FOR DESIGNATING

The Minister determines with consciousness the disbursement of this financial support on a monthly basis.

#### B. TITHE AMOUNT

It shall be the goal of this ministry that this financial support be in the way of a tithe that is to be at least 10% of the adjusted gross revenue (revenue minus cost of goods sold (COGS)). However, it is recognized that, in times of financial distress, payments of less than 10% for any given month may be called for in order to preserve the financial viability of the Ministry. When such a reduction is deemed necessary by the Minister, with knowledge of the Board of Trustees, it shall be considered temporary and applied to that month only. Such a reduction shall return to the 10% level (on a monthly basis) as soon as financially feasible.

Tithe payments significantly less than 10% for 3 months in a row shall be considered cause for a review and possible revision of the current fiscal year budget.

#### C. PAYMENT

Payments are to be released in a timely manner.

#### D. RECIPIENT GUIDELINES

##### i. Unity "Roots and Fruits"

Much of the financial support shall go to organizations and ministries related to the Unity/New Thought movement including, but are not limited to:

- a. Unity Institute
- b. Silent Unity
- c. Unity NW Region
- d. Unity Worldwide Ministries
- e. Unity ministries and teachers
- f. Unity literature
- g. Other New Thought ministries and teachers

##### ii. Others External to the Ministry

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

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

- iii. The Ministry does NOT provide financial support to political groups or legislation-advocacy organizations.
- iv. The Ministry is NOT established as a grant-making organization.
- v. Ministry Service Opportunity

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

- a. Supporting education or enhancement opportunities for staff and congregants
  - b. Recognition for volunteers
  - c. Support to community outreach programs
  - d. Congregant support
- vi. Financial Aid to Congregants
- Financial assistance is possible to congregants on a one-time only basis within these guidelines:
- a. The recipient must be an active congregant, one who attends services, attends classes, and is generally known within the congregation.
  - b. A request for assistance must be approved by the Minister and Treasurer of the Board.
  - c. Assistance is considered a "gift" (not a loan), thus releasing the congregant from obligation and allowing them to return to the "flow of good" instantly.
  - d. This gift is made directly to the party to whom funds are owed (i.e. if a rent payment is needed, the payment is made directly to the landlord and not to the congregant).
  - e. In no case shall this gift of assistance exceed \$1,000.
  - f. The recipient's name is never to be included in any tithe disbursement reporting data.

#### E. REPORTING

In addition to formal General Fund Reporting to the Board of Trustees (see Section VIII, Reporting), tithe disbursement data is reported to the congregation regularly via the Annual Report.

### IV. PRUDENT RESERVE

#### A. PURPOSE

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

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

#### B. CONTRIBUTIONS

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

#### C. SIZE

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

#### D. INVESTMENT GUIDELINES

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

**E. REPORTING**

The current balance in the Prudent Reserve is reported to the Board and Financial Review Team (monthly)

**V. FINANCIAL REVIEW TEAM**

The Financial Review Team reports directly to the Board of Trustees.

**A. PURPOSE**

The Financial Review Team provides ongoing transparency of the Unity of Bellevue detailed financial data beyond the Board of Trustees.

**B. MEMBERSHIP**

- i. Board Treasurer (CHAIR)
- ii. Board President
- iii. Other Board Members (at their request)
- iv. Congregants (up to 3)
  - a. Board Treasurer determines candidates for open Congregant member positions.
  - b. Board President makes final appointments.

**C. RESPONSIBILITIES**

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

**VI. INDEPENDENT CPA EXAMINATION**

**A. TIMING**

- i. Following the close of the fiscal year, the church financial records for the fiscal year are examined and compiled by an independent CPA.
- ii. A reasonable effort is made to have the resulting formal report available for the Annual Meeting (see Bylaw Section 3.05)

**B. LEVEL**

- i. A simple compilation is sufficient to meet our requirements.
- ii. The Minister and/or the Board of Trustees may decide whether the additional expense of a more comprehensive “review” or “audit” is justified.

**VII. BUDGET**

**A. FISCAL YEAR**

The Church fiscal year is from January 1 to December 31.

**B. RESPONSIBILITIES**

- i. Minister (supported by staff and Board Treasurer as needed):
  - a. Develops a detailed annual budget.
  - b. Presents it to the Board of Trustees and Financial Review Team, updating as needed to gain Board approval.
  - c. Revises the budget if the revenue during the year changes more than 10% of the annual budget revenue, updating as needed to gain Board approval.
- ii. Board of Trustees:
  - a. Approves the annual budget.
  - b. Approves the revised budget(s).
  - c. Is familiar with the annual budget.
- iii. Board Treasurer:
  - Presents the budget at the Annual Membership Meeting each year.
- iv. Financial Review Team:
  - Is familiar with the annual budget.

**C. TIMING**

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

**VIII. REPORTING**

**A. ADMINISTRATION TO THE BOARD TREASURER**

- i. Deposit report, with Sunday count sheets and retail tally (weekly)
- ii. Payroll details reports (monthly when payroll check signatures are pre-printed)
- iii. A copy of the bank statement from each active account (monthly)
- iv. A copy of the monthly statement for the Church credit card (monthly)

**B. BOARD TREASURER TO THE BOARD OF TRUSTEES**

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

**C. BOARD TREASURER TO THE FINANCIAL REVIEW TEAM**

- i. Current balance of all bank and investment accounts, including the Prudent Reserve (monthly)
- ii. Summarized actual financial reports (all extant versions of Profit & Loss Statements, Balance Sheet, and Weekly Service Summary) monthly.

## **SECTION III – CHURCH ACTIVITIES**

### **I. ALCOHOLIC BEVERAGES**

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

### **II. CHURCH INVOLVEMENT**

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

### **III. FUNDRAISING ACTIVITIES**

- A. Fund raising activities that require the support of Unity of Bellevue membership on or off site shall require approval by the Minister.
- B. Unity of Bellevue's Board of Trustees declines to enter into any formal affiliation or relationship with any outside person, business, or group so that we can continue to focus exclusively on our primary mission and spiritual purpose.

### **IV. COUNSELING SERVICES (ON CHURCH PREMISES)**

- A. Spiritual counseling services are conducted primarily by the Minister.
- B. Members conducting counseling services not under the direction of Unity of Bellevue must provide Unity of Bellevue a certificate of professional liability insurance naming Unity of Bellevue as an additional insured.
- C. Non-members, such as guest speakers, may, under the direction of Unity of Bellevue, provide private counseling services limited to their specific area of expertise and provide a certificate of professional liability.

### **V. PARENT RELEASES**

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

### **VI. PARKING LOT**

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

### **VII. PETS**

No animals except certified seeing-eye dogs or other service animals will be allowed in the church. Exceptions may be made for sacerdotal or educational purposes, and only with the permission of the Minister. Pet Blessings are an exception.

## **VIII. RENTAL OF CHURCH PREMISES**

- A. The facilities of Unity of Bellevue may be rented or otherwise used by groups or individuals approved of by the Minister and/or the Board. Actual rental fees, which may be subject to occasional revision or waiver, shall be set by the Minister and/or the Board, in co-operation with any program management which may be in place at the time. Any security issues must be resolved before use of facilities is allowed, and background checks will be required of any group or individual planning to work with children or the disabled. Unity of Bellevue cannot permit the facilities to be used by political groups or special interest or lobby groups, whose agendas may be controversial, although the premises may serve as an official polling place if so designated by the city, county, or state. All arrangements pertaining to financial remuneration must be in compliance with Washington Department of State rulings and federal not-for-profit requirements.
- B. Rental of the premises for a fee, e.g. concerts, weddings, receptions, workshops, etc. shall require the renter to sign a rental agreement. Included in the rental fee will be the cost of the additional premium, if any, charged by Unity of Bellevue's liability insurance carrier.
- C. Rental of the premises to another organization for a fee shall require the renter to sign a rental agreement. Such organization shall be further required to deliver to Unity of Bellevue a certificate of insurance in an amount as shall be proscribed in the rental agreement. Such certificate of insurance shall name Unity of Bellevue as an additional insured.
- D. Fees for rental of the premises of Unity of Bellevue shall include a security charge and a clean-up charge. These charges shall not be waived.

## **IX. SOLICITING/PANHANDLING**

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

## **X. SUSTAINABILITY**

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

## **SECTION IV – CHURCH MEMBERSHIP**

### **I. RENEWAL OF MEMBERSHIP**

Reference: Bylaws Section 3.03(b)

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

### **II. NEW MEMBER ORIENTATION**

- A. Qualified for membership (Bylaws, Sections 3.01 and 3.02), a prospective new member will be scheduled for an orientation meeting with the Minister.
- B. All new members will have their names and dates of joining included in the official copies of the Church and Board records.
- C. Photos of each new member will be taken on Membership Sunday, if they agree, and mounted in the church membership records.
- D. New members will receive a membership card and a letter from the Minister to welcome him/her into our spiritual family.

### **II. NEW MEMBER REQUIREMENTS**

- A. Membership is a step which brings a person closer to the Unity community in thought and feeling, and indicates a willingness to continue one's spiritual growth and development in loving fellowship with other like-minded individuals. Those seeking membership are urged to include the following activities in confirmation of their status:
  - i. Adopt a prayer consciousness in accord with the Unity teachings of positive, affirmative prayer, as explained and advocated in Unity publications and the Minister's teachings.
  - ii. Be present, whenever possible, at services, classes, and special events sponsored by Unity of Bellevue.
  - iii. Share time, talents, and resources with the church whenever able, and to support the church to whatever degree seems desirable during any fundraising efforts.
- B. Sections 3.01 and 3.02 of the Unity of Bellevue Bylaws ARTICLE III-Membership will be followed. Section 3.01 QUALIFICATIONS OF MEMBERS states, "A Member of Unity of Bellevue shall endeavor to live in accord with the Jesus Christ principles of Love and Truth as taught by Unity. A member shall further the work of this Ministry through his/her active interest, love and support".
- C. New Member Orientation will be offered at the discretion of the Minister.
- D. Classes required for membership will be determined by the Minister in pursuit of his/her mandate to provide appropriate spiritual instruction.
- E. The church office will keep a record of any classes attended by the congregant.
- F. If a congregant is a member of another Unity Worldwide Ministries Church and wishes to transfer that membership to Unity of Bellevue, the congregant will contact

that church and ask them to send to Unity of Bellevue a transfer of membership letter or present a membership card or certificate from that church. The congregant will then be required to attend any class that is specific to Unity of Bellevue.

Transfer of membership is only complete if/when the applicant chooses to embrace the current membership responsibilities (Section I above).

- G. If a congregant has been a former member of Unity of Bellevue, but has been away for many years and there is no record of membership, then that member will be asked to “reaffirm” membership by attending any class or orientation session recommended by the Minister. Re-affirmation of membership is only complete if/when the applicant chooses to embrace the current membership responsibilities (Section I above).
- H. All new and transfer members will have their names and dates of joining included in the official copies of the Church and Board records.
- I. Photos of each new and transfer member will be taken, with agreement, on or before Membership Sunday and mounted in the church membership records.
- J. New and transfer members will receive a certificate of membership and a membership card signed by the Minister.
- K. Membership in Unity confirms one’s status as a voting member of Unity of Bellevue, a publically-chartered, not for profit religious organization, recognized as such in the State of Washington, and any privileges attendant thereupon.

## SECTION V – COMMUNICATIONS

### I. OFFICIAL CORRESPONDENCE

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

### II. ADVERTISING

It is the policy of Unity of Bellevue that the Church advertise according to a program and budget approved annually by the Board. Those congregants wishing to promote a personal interest, business, activity, or event in printed material, produced by the Church, may be asked to pay an advertising fee and must submit their prepared advertisements for approval by the Minister. Advertising for activities relating to, or sponsored by, the Church should not normally be subject to advertising fees, but must be within approved budgeted amounts.

### III. EDITORIAL POLICY

All copy for advertising and publication should be submitted to the administration, and requires final approval by the Minister before publication. This includes entries on the Church website and **Facebook**. The Minister reserves the editorial right to ensure that copy is in conformity with Unity teachings and the principles of fairness and non-discrimination.

### IV. RADIO AND TELEVISION

Radio and television programs are part of the spiritual outreach of the Church, and remain the responsibility of the Minister, unless he/she determines otherwise.

## SECTION VI – MEMORIALS

### I. MEMORIAL PLAQUES OR MONUMENTS

#### A. APPROVAL PROCESS:

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

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

#### B. ALLOCATION OF MEMORIAL FUNDS

- i. In the event a benefactor donates moneys to the church which are not designated for a specific purpose, the amount shall be deposited in the appropriate fund to be used at a later date in accordance with the wishes of the Board and Minister.
- ii. Such moneys that are donated for a particular purpose as a memorial gift shall similarly be deposited until the funds are used to fulfill the wishes of the benefactor as agreed by the church.
- iii. In each case a record shall be kept so that appropriate acknowledgments can be made.

## **SECTION VII – PERSONNEL**

### **I. NON-DISCRIMINATION**

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

### **II. SEXUAL HARASSMENT**

- A. It is the policy of this Board that all persons employed by the Church will serve in their capacities free from harassment on the basis of their sex, race, age, creed, religion, national origin, disability, sexual orientation or marital status.
- B. Sexual harassment would include an instance when that employee's continued employment or advancement is conditioned on submission to unwelcome advances, and would also include sexually explicit language or touching, creating a hostile environment within which to work.
- C. Any such incidents will not be tolerated, and will be the basis for immediate discipline, up to and including dismissal.
- D. Any employee who feels intimidated or harassed is encouraged to immediately report any such incidents to the Minister or the Board President.
- E. Any such report will be investigated promptly. The complaint will be kept confidential among parties necessary to investigate and adjudicate the complaint, at the request of the complainant. No employee submitting such a report will suffer any retaliation for filing that complaint.

### **III. YOUTH EDUCATION PERSONNEL**

- A. It is the policy of this Board that all volunteers and paid workers involved with the Youth Education Department shall complete an application form which will include youth work qualifications and references, and will disclose any previous criminal or sexual misconduct history. Background checks are also required.
- B. No person with a history of criminal or sexual misconduct shall serve in any capacity in the Youth Education Department.
- C. It is the responsibility of the department or appropriate church staff to check submitted references and recent youth work experience, and secure background checks.
- D. Any accident, however minor, which involves a child or young person must be duly recorded and brought to the prompt attention of the Minister.
- E. It is the policy of this Board that any reported incident of criminal activity or sexual molestation of a minor must be reported to the appropriate authorities.
- F. At no time shall a child or young person (except YOUers) be allowed to leave the premises unless by prior arrangement or in the company of a recognized parent, guardian, or approved and responsible older sibling.
- G. Every effort should be made to secure emergency contact information for every child or young person left in the care of Youth Education personnel.

#### **IV. NEPOTISM**

- A. Unity of Bellevue permits the employment of qualified relatives of employees, of the employee's household or immediate family as long as such employment does not create actual conflicts of interest. For the purposes of this policy "qualified relative" is defined as a spouse, domestic partner, child, parent, sibling, grandparent, grandchild, aunt, uncle, cousin, niece, nephew, corresponding in-law, adoptive relationship, step relationship, or any member of the employee's household. The Ministry will use sound judgment in the placement of related employees in accordance with the following guidelines:
  - i. Individuals who are related by blood, marriage, domestic partnership, adoption, or reside in the same household are permitted to work in the same department, provided no direct reporting or supervisor-to-subordinate relationship exists. That is, no employee is permitted to work within the "chain of command" when one relative's work responsibilities, salary, hours, career progress, benefits, or other terms and conditions of employment could be influenced by the other relative.
  - ii. Related employees may have no influence over the wages, hours, benefits, career progress and other terms and conditions of the other related staff members.
  - iii. Employees who marry while employed, or become part of the same household are treated in accordance with these guidelines.
- B. Engaging the services of a relative of an employee through contract is not permitted as it presents a potential conflict of interest.
- C. Engaging the services of a relative of a member of the Board of Trustees through contract is not permitted as it presents a potential conflict of interest.
- D. Any exceptions will be reviewed and approved by the Board of Trustees.

#### **V. EMPLOYMENT PRACTICES**

- A. Job Description - Each full-time or part-time regular employee (not temporary) shall be provided with a written job description defining the duties, expectations, and responsibilities of the job.
- B. Performance Review - Each full-time or part-time regular employee (not temporary) shall receive a written performance review and evaluation, based on the written job description at least once per year. In the case where the employee job performance is identified as being less than satisfactory, additional and more frequent evaluations and discussions shall be conducted identifying areas of required improvement, a plan for corrective action and a discussion of potential consequences if the deficiencies are not corrected in a timely manner. Either party may request that a neutral third party be present during such a review to act as a witness. The witness must be agreed upon by both parties. For Performance Review of Minister, please refer to Section: III. DUTIES: C. PERFORMANCE EVALUATION AND TERMINATION OF MINISTER'S EMPLOYMENT.
- C. Employment Status – Each full-time or part-time employee who has regular or expected hours of working at the church, such as staff meetings and/or the Sunday morning celebration service, and whose work can be or is controlled by the Senior Minister or delegate, shall be considered a common law employee, per the IRS tax Code as documented in IRS Publication 15, Section 2. "Who are Employees?". This

employment status requires Unity of Bellevue to withhold all appropriate taxes, make appropriate payments, and report taxes to the IRS.

# **APPENDIX**

## **APPENDIX I – PLANNED GIVING PROGRAM POLICIES AND GUIDELINES**

### **I. AUTHORIZATION**

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

### **II. POLICIES**

- A. The policy of Unity of Bellevue is to inform, serve, guide or otherwise assist donors who wish to support Unity of Bellevue's activities, but never under any circumstances to pressure or unduly persuade. In particular, whenever a gift involving an irrevocable transfer of assets is under consideration, every effort should be made to insure that completing the gift would not jeopardize the donor's personal or financial security.
- B. Persons acting on behalf of Unity of Bellevue shall in all cases advise each donor to discuss the proposed gift with independent legal counsel, as well as with other professional advisors of the donor's choice, so as to ensure that the donor receives a full and accurate explanation of all aspects of a proposed charitable gift.
- C. The Minister and any person(s) designated by the Board are authorized to negotiate planned gift agreements with prospective donors, following program guidelines approved by the Board.
- D. Prototypes of all planned giving agreements requiring execution by Unity of Bellevue shall first be reviewed and approved as to form by Unity of Bellevue's legal counsel. However, each particular agreement need not be reviewed by legal counsel, provided it is based on a prototype agreement that has been reviewed and approved.
- E. Gifts of the following types of property must be reviewed and approved by the Board, as established by the Bylaws (5.01). When required by the Bylaws of Unity of Bellevue, acceptance of gifts of certain types of property may also need to be approved at a Membership meeting. Before acceptance, relevant information about the property shall be ascertained, including a copy of any appraisal secured by the donor. Unity of Bellevue also reserves the right to secure its own appraisal.
  - i. real estate
  - ii. closely held stock
  - iii. tangible personal property
  - iv. partnership interests
  - v. any other property interest which is not readily negotiable
- F. Unity of Bellevue shall not serve as trustee of charitable remainder trusts and charitable lead trusts. Donors to such trusts may select from among potential trustees identified by the donors themselves or – in the case of donors who would like to receive suggestions as to suitable potential trustees – by Unity of Bellevue.

- G. The following Guidelines are established to assure that planned gifts accepted by Unity of Bellevue will be cost effective.

### III. GUIDELINES

#### A. OUTRIGHT GIFTS

i. Description

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

ii. Guidelines

- a. Unity of Bellevue will accept an outright gift of any amount, though gifts to establish a named endowment must meet the minimum funding requirements set by the Board.
- b. Unity of Bellevue welcomes outright gifts of property as well as cash, but all property, other than publicly-traded securities and life insurance policies, must be approved by the Board before it can be received.
- c. A donor may complete a gift in a single transaction or make a pledge to be paid over whatever period of time is mutually acceptable to the donor and Unity of Bellevue.

#### B. BEQUESTS

i. Description

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

ii. Guidelines

- a. Each bequest donor will also be invited to provide a confidential copy of that section of his or her will naming Unity of Bellevue as a beneficiary or some other written documentation confirming the bequest provision.
- b. The Minister is authorized to accept bequests on behalf of Unity of Bellevue, except that bequests of property that entail potential expense, liability, or inconvenience on the part of Unity of Bellevue or bequests subject to restrictions with which it may be difficult for Unity of Bellevue to comply shall require approval of the Board.
- c. During the probate of estates containing a bequest to Unity of Bellevue and during the post-death administration of revocable trusts containing dispositive provisions benefiting Unity of Bellevue, the Minister and others designated by the Minister, in consultation with legal counsel for Unity of Bellevue, shall represent Unity of Bellevue in all dealings with the attorney and personal representatives of the estate.

## C. GIFTS OF RETIREMENT PLAN ASSETS

### i. Description

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

### ii. Guidelines

- a. Unity of Bellevue shall encourage current outright gifts of assets distributed from retirement plans, provided that donors, in consultation with their advisors, determine they are able to part with such assets without compromising the financial security of their retirement years and determine as well that the gift will not result in tax disadvantages.
- b. Prospective donors of retirement plan assets upon death shall be encouraged, in consultation with their advisors, to consider structuring gifts of such assets either through an outright transfer to Unity of Bellevue by means of a beneficiary designation or through a charitable remainder trust designed to provide life payments to one or more beneficiaries of the donor's estate.

## D. CHARITABLE REMAINDER TRUSTS

### i. Description

- a. A charitable remainder trust is a separately administered trust established by the donor. It provides for payments to the donor and/or other named beneficiary(ies) either for life or a term of years (not exceeding 20), whereupon the remaining trust assets are distributed to one or more charities.
- b. A charitable remainder annuity trust pays a fixed amount, which must be at least 5 percent and no more than 50 percent of the fair market value of the assets initially contributed to the trust. This amount does not change, and no additional gifts may be made to the annuity trust after its creation. In addition, the present value of the remainder interest at the time of creation must be at least 10 percent of the value of the assets used to create the trust, and there cannot be a greater than 5-percent likelihood at the time of creation that the trust's assets will be exhausted before the trust ends.
- c. A charitable remainder unitrust pays a fixed percentage (at least 5 percent but no more than 50 percent) of the fair market value of trust assets, as valued annually. Because the value of assets can be expected to change from year to year, the unitrust payment will vary in amount each year. Additional contributions may be made to the trust after it is established. Also, the present value of the remainder interest associated with any contribution of assets to the trust must be at least 10 percent of the value of those assets.
- d. Several variations of the unitrust are possible. A "standard" or "straight" unitrust pays the stipulated amount, even if it is necessary

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

ii. Guidelines

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

E. CHARITABLE LEAD TRUSTS

i. Description

A charitable lead trust is a trust in which the income, or “lead” interest, is paid to Unity of Bellevue, and the “remainder” interest is given to one or more non-charitable beneficiaries, who could be either the donor or family members. The amount paid to Unity of Bellevue may be either a fixed sum (an “annuity trust” interest) or a percentage of trust assets as valued each year (a “unitrust” interest).

ii. Guidelines

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

F. LIFE INSURANCE GIFTS

i. Description

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

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

ii. Guidelines

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

## G. RETAINED LIFE ESTATES

### i. Description

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

### ii. Guidelines

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

## H. BARGAIN SALES

### i. Description

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

### ii. Guidelines

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

## I. GIFTS OF REAL ESTATE

### i. Description

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

### ii. Guidelines

- a. In determining whether to accept a particular piece of property, Unity of Bellevue shall take into account the nature of the proposed gift arrangement, the usefulness of the property for purposes of programs operated by Unity of Bellevue; the marketability of the property; and carrying costs related to the property, such as property owners association dues, taxes, insurance premiums (taking into account coverage provided), and maintenance expenses.
- b. The donor shall secure a qualified appraisal of the property. The cost of the appraisal shall be borne by the donor.
- c. Unity of Bellevue (or the trustee in case of a charitable remainder trust or charitable lead trust) shall determine if the donor has clear title to the property. The costs associated with such determination may, in the discretion of the Board, be borne by Unity of Bellevue.
- d. An environmental audit shall be required unless the Board decides the requirement can be waived for a particular property, such as a

single-family residence. The costs associated with such an audit determination may, in the discretion of the Board, be borne by Unity of Bellevue. No property containing toxic wastes shall be accepted prior to their removal or other remedies assuring that Unity of Bellevue assumes no liability whatsoever in connection with such toxic wastes.

- e. Unity of Bellevue may accept property subject to a mortgage, provided the property has sufficient equity, available cash flow will service the mortgage, and the property is marketable.
- f. A donor should be encouraged not to transfer mortgaged property to a charitable remainder trust unless the trust would not be disqualified and unless the income from the property is sufficient to cover all liabilities.
- g. If a donor wants to give real estate and retain income, a “flip” charitable remainder unitrust is the preferred instrument (although either a “net-income” unitrust or “net-income with make-up-provision” unitrust would also be acceptable).

#### J. GIFTS OF CLOSELY HELD STOCK AND OTHER BUSINESS INTERESTS

##### i. Description

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

##### ii. Guidelines

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

## **APPENDIX II – ENDOWMENT FUND TEAM POLICIES AND GUIDELINES**

In accordance with Article VI, Section 6.03 of the Bylaws of Unity of Bellevue, an Endowment Fund Management Team is hereby established for the purpose of overseeing and making recommendations relative to the appropriate investments for the funds comprising the “Endowment Fund.”

### **I. COMPOSITION**

The Team shall consist of not less than four (4) nor more than six (6) persons selected for this purpose by the Board of Trustees. Each person shall hold office for a term of three (3) years and may serve two consecutive terms. The Team shall be led by a Chairperson selected from among the Team members and appointed to this position by the Board of Trustees of Unity of Bellevue.

### **II. PURPOSE AND SCOPE**

The purpose and charter of the Endowment Fund Management Team shall be to:

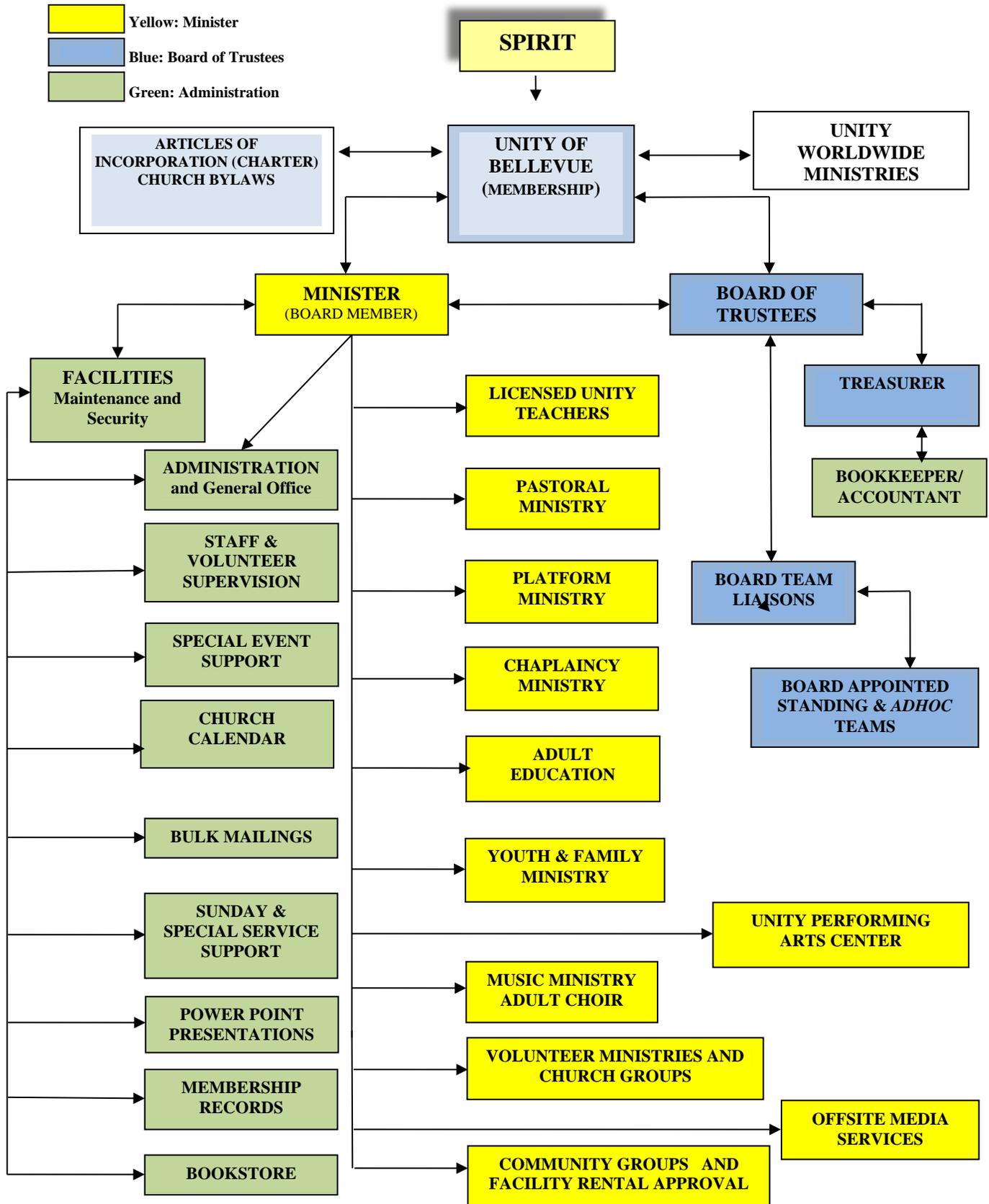
- A. Identify and recommend to the Board of Trustees appropriate investment guidelines for the Endowment Funds. Consideration shall be given to recommendations and guidelines already established for such funds by the State of Washington, Unity World Wide Ministries and generally accepted accounting principles and practices. Once established and agreed to by the Board, such guidelines shall be attached to this Charter Document and become a part hereof.
- B. Identify and recommend to the Board of Trustees a specific investment fund or funds into which the Endowment Fund should be invested. Such investment vehicle must be consistent with the guidelines established in section A above.
- C. Give a financial report to the Board Treasurer on a quarterly basis on the performance of the Endowment Fund and any recommended changes to its investment vehicle(s).
- D. No other expansion of activities shall be undertaken without the advance approval and written authorization of the Board of Trustees of Unity of Bellevue.

### **III. INVESTMENT POLICY**

The investment policy of Unity of Bellevue is that the money will be invested with a well-established investment institution where the money will be invested in a fund that offers long term growth and stability, has balanced allocation between stocks, bonds and short term instruments resulting in a highly diversified fund balancing risk and capital appreciation.

# CHURCH ORGANIZATIONAL FLOW CHART

## Unity of Bellevue



## Revision History:

Date	Revision
July 2019	Section VII.V Added section C
October 2018	Section II.VII.C Replaced <b>end of the current fiscal year</b> “March 31” with “December 31”.
October 2018	Section II.VII.B.iii Replaced “May” with “Year”
October 2018	Section II.VII.A Fiscal year replaced “April 1 to March 31” with “January 1 to December 31”.
May 2017	Entire document. Replaced “Board of Directors” with “Board of Trustees”
May 2017	Section II.II.B.i.a, modified statement regarding the other signature to include Center Business Manager.
May 2017	Section II.I.B.ii.b ,modified statement concerning Counting the Sunday Offering .
January 2016	Added Table of Contents, defined footer, defined sections in software and automated outline function.
January 2016	Entire document. Replaced “Association of Unity Churches” with “Unity Worldwide Ministries”, replaced “Senior Minister” with “Minister”, replaced “Church Administrator” with “Church Administration”, replaced “Audit Team” with “Financial Review Team”, removed “Business Director”, and removed all references to “the Board Development Team.”
January 2016	Section I.III.A.i, replaced “personed” with “filled”.
January 2016	Section I.III.C, replaced Section.
January 2016	Section I.VI.A.vi, added “at the discretion of the Minister”.
January 2016	Section I.VIII.A.iii, removed Section
January 2016	Section II.I.B.ii.b, removed “Monday”.
January 2016	Section II.I.B.vi, replaced “within a month (as required by IRS regulation).” with “as required by IRS regulations.”
January 2016	Section II.II.B.i.a, modified statements related to 2 signatures.

January 2016	Section II.II.B.i.b, replaced “Business Director” with “Board Officer”, modified the proxy statement and removed second bullet item.
January 2016	Section II.II.C., modified statements related to credit card authority to use, expenditures, and limits.
January 2016	Section II.II.D, removed statement related to petty cash and modified statements related to personal expense reimbursement.
January 2016	Section II.IV.B.ii, removed statement. Section II.IV.E.i, modified statement to remove “Audit”; Section II.IV.E.ii, removed section.
January 2016	Section II.VIII, modified entire section for clarity of reporting requirements and structure.
January 2016	Section III.IV.B, removed section.
January 2016	Section III.V and Section III.VI, removed sections.
January 2016	Section III.VIII.A, rewrote entire section.
<b>Date</b>	<b>Revision</b>
January 2016	Section IV.II and Section IV.III, sections rewritten.
January 2016	Section V, Communications. Added new Sections II, III, and IV.
January 2016	Section VII, Personnel. Added new Section III.
January 2016	Section VIII and Section IX moved to Appendix I and II, respectively.
June 2015	Added Revision History Table and Removed Revision comments from text
June 2015	Section II.III, Finances Tithing; Corrected typos Sections IV.XIII.F and G.
June 2015	Added Section IX, Endowment Fund Team Policies and Guidelines
July 2013	Added Section VII.V, Personnel, Employment Practices
April 2011	Section I.IV, Board of Trustees, Elections
March 2011	Section III, Church Activities
February 2011	Section IV.XIII, Church Membership, New Member Requirements
August 2010	Section VII, Personnel
September 2009	Section V, Communication

February 2009	Added Section I.IV.B.ii, Board of Trustees, Election, Nominating Team
August 2008	Section II, Finances
December 2007	Added Part B to Section III.III, Church Activities, Fund Raising Activities
February 2007	Section VIII, Planned Giving Program Policies and Guidelines
July 2006	Section III.IX, Church Activities, Pets