

Unitarian Universalist Congregation
Board Meeting Minutes
April 13, 2017

Present: Board members Tim Pickering, Carol Kern, Bob Stimson, Bonnie Wall-Lievsay, Jennifer Mercier, Susan Wamsley, Bill Baker; ex officio member Don Rollins

The chalice was lit and Bonnie provided a reading for the Board. Everyone checked in.

I. **Agenda:** Tim moved to accept the agenda. Everyone voted yes.

II. **Minister and Staff reports-** attached.

A. **Administrator's report-** The Board was reminded by Carol to return pledges as soon as possible.

B. **DLFD report –** LFD Council proposed two policy changes. Bob moved that we accept the changes that are offered by the DLFD (see attached). The Board unanimously voted yes.

C. **Minister's report-** Don explained the timeline of his last appraisal. Carol and Jennifer will work to compile the answers of the Board into one document. This needs to be sent to Jennifer one week before the next board meeting so that the document can be finalized before the next Board meeting. It was asked if the Gardiner Model has a local focus. Don explained how there are a lot of opportunities to incorporate local work.

III. **Treasurer's Report:** Bill gave the Board an update about the UUC finances. He explained the Endowment Committee. He presented an amendment to the by-laws regarding Article VII Finance. Tim moved that we should present this amendment to the congregation at the annual meeting. The motion carried unanimously.

The gift acceptance policy was reviewed and discussed by the Board. Tim moved that we approve the gift acceptance policy recommended by Bill. The motion carried unanimously.

The Board discussed the operation of the UUC Endowment Fund. Bill explained how the Endowment Fund would operate. Tim explained that this doesn't need a vote by the board because it is procedure and not policy.

Bill explained the proposed UUC Endowment Investment and Distribution policy. Bob moved to approve the UUC Endowment Investment and Distribution Policy. The motion carried unanimously.

The Board reviewed the proposed Accountable Reimbursement Policy for the UUC. We discussed amending the policy so the last two sentences are removed because they are unnecessary. Tim moved that we accept the policy as amended. The motion carried unanimously.

Bill presented the procedure for spending UUC money by committee chairs. The Board discussed removing the second sentence of the proposed procedure and adding "committee task force and teams" to the first sentence. Bill and Susan will work on making these changes.

IV. Consent Agenda and Old Business: Tim moved to accepted the agenda and the motion carried unanimously.

There was a typo in last month's minutes and the date of the "next meeting" needs to be changed before accepted.

On May 6 at 7pm there will be a concert at the UUC as a fundraiser for the new projection system to get some seed money for the project. Carol encouraged the Board to invite their friends to the concert and she is also looking for volunteers for help. Carol shared that Ellen Plummer is our only delegate right now for GA. It is going to be held in New Orleans in June. UUC would like to send up to five delegates.

V. Members Forum:

No one attended the Members Forum.

VI. New Business:

First impression of the new minister: Don suggested that we use 15-20 minutes at each board meeting for us to discuss "big ideas" so that we aren't exclusively a managing board. Carol would like for us to help introduce the New River Valley to Pam. The Board was asked to attend the services on April 30 and May 7 in order to get a proxy for the vote. The next council meeting is after the service on May 14 and the Board is invited to attend. This meeting will focus on first impressions of the minister.

Budget Priorities Ranking: The Board discussed how to complete the priority worksheet and the meaning behind each category. Bob is collecting the information to provide a comprehensive look at the Board's budget priorities. Tim explained we will need to make budget recommendations at the next Board meeting.

VII. Informational Items:

May 21- Informational meeting

June 4- Congregational meeting

We may have a board dinner at the end of May with Don. Carol and Don will decide the date.

VIII. Next meeting: We are moving the meeting to Wednesday, May 10 at 7pm because of scheduling conflicts. Bob will take the minutes, Bill will provide the opening words, and Jennifer will bring the refreshments.

Administrator's Report to the Board

March 9, 2017

Committee Meetings: Attended Stewardship Committee meeting last month.

Attendance/Members: See online Google Doc. The member list will be updated April 23 so it is up-to-date for the vote on our new minister. Several current members are no longer active nor have they pledged this year. If they do not pledge during our stewardship drive for 2017-18, they will be removed. Several others have expressed interest in becoming members but will need to do so by April 23 to vote on May 7.

Stewardship: I don't see on the agenda that anyone is giving an update on Stewardship so here goes. To date, we have received 38 pledges for \$97,205. Although some pledges are the same as last year, and some are a bit lower, there are many who have increased their pledges. Just 27% of the spots at cottage meetings have been filled, and those meetings with 0-1 people signed up have been canceled. The Stewardship packets were mailed out to about 245 families – to all those who are considered active members or friends. The original plan was to call those who didn't sign up for a cottage meeting, but the number was too large, and so Andy Roberts sent an email to those who hadn't signed up reminding them to do so or just to get pledges in. He also reminded people that 1-on-1 meetings were an option, but I don't believe there have been many requests. I anticipate many pledges coming in at the service on Sunday.

The committee is doing a great job with very dedicated members. I did hear a comment from a member that this year's brochure and info sheets were the best ever.

Please be sure to get your pledges in ASAP. As usual, the committee will be contacting those who are likely to pledge but fail to do so by the deadline. I am very optimistic that we will have a successful pledge drive.

Ice cream scoopers are need for the ice cream social on April 23. It would be great having Board members doing this. The scoopers start putting ice cream in bowls about 15 minutes before the end of the service. If you can help, please let me know. Four people are needed. At this point, I plan to purchase all the supplies (as I did last year), but there is a chance I will be out of town that Sunday. In that case, I'll find someone else to put everything out.

DLFD Report to the Board – April 2017

Submitted by Karen Hager, Director of Lifespan Faith Development

Registration

- Current CYRE: 124 (unique children/youth)
- Children & Youth UUC “slots”: 178

This month:

- The Pennies for Puppies / Koins for Kitties voting fundraiser for the Humane Society of Montgomery County (Dumbledore’s Army’s fight against the Animal Cruelty Horcrux) has been going very well. Our congregation seems to be enjoying it thoroughly and has raised over \$300 so far. Voting ends April 9.
- The YRUU Coffeehouse held last month raised about \$330, which is lower than past year’s efforts.
- The JEOPARDY! fundraiser for YRUU will be held April 7. We gratefully thank Linda and Joe Powers, and the others who have donated time, to fundraising for our high school youth!
- 13 youth are planning to go to Boston in June, along with 4 adult chaperones. Final projected costs are being calculated at the April 9 YAC meeting, and will be compared to all fundraising to date. From that, we will determine how much parents will be asked to contribute toward the trip. Waivers will be available; we don’t want any youth left behind because of money concerns. Our hope is to someday be able to fund this trip 100%.
- Because Easter falls on the same day as the anniversary of the Virginia Tech shootings, we have revamped our traditional Easter service to allow for commemoration without the children present. Our multi-generational service will begin as it normally does with “All Ages” including a telling of the Christian Easter story (UU version). Then, Rachel and I will escort the kids out to attend the Egg Hunt for HSMC, followed by craft projects until the end of the service.
- Our annual LFD Volunteer Appreciation events will be held on April 29 (Childcare event) and April 30 (Lunch Out). These events are eagerly anticipated by our teachers and advisors. Volunteers are being sought for the childcare event, and the Women’s Breakfast Group has, once again, generously offered to cater the meal for our kids and volunteers. There is a possibility that our new minister may join us for lunch on April 30 at India Garden.
- Recruiting is underway for both summer and fall. Our goal is to finish summer recruiting by May 1 and to finish fall recruitment by Memorial Day.
- Children’s RE, Coming of Age, and YRUU end for the year on May 21. There is no RE offered on Memorial Day weekend; a multi-generational Flower service on June 4; and summer RE programming will begin June 11. August is expected to be heavy attendance (for summer), as MCPS schools begin August 9 and our new settled minister will arrive.

LFD Council - Board Action Requested

The LFD Council requests that the Board approve two changes to LFD Policies, attached.

- F. Behavioral Policies, 4. Guidelines for Parents
- G. Classroom / Youth Group Policies, 12. Movie & Electronic Media Policy

As the Board begins work on revisions to the UUC Policy Manual, please remember that LFD Policies have already undergone a revision process (2015) by the LFD Council, and, by policy, are reviewed annually, at a minimum, by the Council.

Consulting

Once again, a wrench has been thrown into Roanoke's plans, as new building challenges continue to crop up. There is a possibility that the upstairs will not be available for fall and they will once again have to hold a combined ages class. I've been asked to think about how that might unfold. Four candidates have applied for the DFD position, and interviews are expected to be held later this month. The board has indicated that they would like me to continue consulting through fall, at least.

Board action requested of two changes to LFD Policies, made by LFD Council.

- 1. F. Behavioral Policies, 4. Guidelines for Parents**
 - 2. G. Classroom / Youth Group Policies, 12. Movie & Electronic Media Policy**
-

F. Behavioral Policies

4. Guidelines for Parents

(Old Policy)

When at UUC, parents/guardians are responsible for their children's behavior and well-being at all times other than activities sponsored by classes or youth groups.

(Proposed Policy – changes in red)

When at UUC, parents/guardians are responsible for their children's behavior and well-being at all times other **than classes** or **official youth group meetings**.

G. Classroom/Youth Group Policies

(Old policy)

12. Movie & Electronic Media Policy

When using movies and electronic media for classrooms and youth groups, the selection of an appropriate movie should be made that is mindful of the age and experience diversity within the classroom/group, and is respectful and inclusive to all.

Movies are chosen by the group viewing the movie:

- YRUU members chose movies for YRUU, with approval by YAC.
- MSYG advisors chose movies for MSYG, with approval by CREC.
- OWL teachers chose movies for OWL, with approval by the OWL Committee.

The DLFD and parents will be informed of any movies that will be shown in advance of the showing and provided a link for a movie review from the Parents Guide at www.imdb.com.

No R-rated movies will be shown to MSYG. MSYG advisors should choose a movie with unrestricted access, such as G, PG, and PG-13. For all groups, efforts should be taken to choose movies that do not promote or glamorize disrespectful relationships or behavior; unsafe sex, or casual sex without commitment; senseless, disturbing and/or glamorized violence; or the use of illegal substances or unhealthy lifestyles.

YRUU and OWL will be required to seek permission from their overseeing committee and the DLFD before showing an R-rated movie. Efforts should first be made to acquire a suitable movie with a lower rating to ensure inclusion of all youth. Before

approving an R-rated movie, committee members and the DLFD will view the movie to determine appropriateness of youth viewing.

No youth will be required to view a chosen film. Parents will be required to sign a permission form for R-rated movies.

(Proposed Policy – changes in red)

12. Movie, Electronic Media & Games Policy

When using **movies, electronic media, and games** for classrooms and youth groups, the selection of an appropriate **medium** should be made that is mindful of the age and experience diversity within the classroom/group, and is respectful and inclusive to all.

Movies, media, and games are chosen by the group viewing the **medium**:

- YRUU members chose **items** for YRUU, with approval by YAC.
- MSYG advisors chose **items** for MSYG, with approval by **the DLFD**.
- OWL teachers chose **items** for OWL, with approval by the **DLFD**.

The DLFD and parents will be informed of any movies that will be shown in advance of the showing and provided a link for a movie review from the Parents Guide at www.imdb.com.

No R-rated movies will be shown to MSYG. MSYG advisors should choose a movie with unrestricted access, such as G, PG, and PG-13. For all groups, efforts should be taken to choose movies that do not promote or glamorize disrespectful relationships or behavior; unsafe sex, or casual sex without commitment; senseless, disturbing and/or glamorized violence; or the use of illegal substances or unhealthy lifestyles.

YRUU and OWL will be required to seek permission from their overseeing committee and the DLFD before showing an R-rated movie, **or using any media or game intended for an audience over the age of 14**. Efforts should first be made to acquire a suitable **medium** with a lower rating to ensure inclusion of all youth. Before approving an R-rated movie, committee members and the DLFD will view the movie to determine appropriateness of youth viewing. **Before approving a game or electronic media intended for an older audience, committee members and the DLFD will view the item to determine appropriateness of youth use.**

No youth will be required to view a chosen film **or media, or to play a game**. Parents will be required to sign a permission form for R-rated movies.

Amendment to Bylaws regarding the establishment of an endowment fund

Article VII FINANCE: F.

An Endowment Committee shall be established and maintained for the purpose of ensuring long-term financial stability; its purpose will be to support the mission of this congregation through transfers of property (cash, stocks, bonds, real estate), charitable bequests in wills or trusts, charitable remainder and other trusts, pooled income funds, charitable gift annuities, and assignment of life insurance and retirement plans.

Gift Acceptance Policy for the Unitarian Universalist Congregation (UUC) in Blacksburg, VA

As a nonprofit, 501(c) 3 religious organization, this congregation encourages the acceptance of gifts to further and fulfill its mission. Through worship and open-minded religious exploration, the congregation's mission is to bring spirit, love, justice, learning, and reason to our congregation and to the larger world.

- I. **Purpose.** This policy summarizes the policy of the board concerning acceptance of charitable gifts and provides guidance to donors and their advisors when making gifts to the UUC. All staff and committees authorized to solicit and accept gifts will adopt appropriate procedures to implement this policy. Gifts referred to in this policy do not include pledges made by members and friends of the UUC. This Policy replaces all previous gift acceptance policies of the UUC and can only be amended in writing upon the approval of the Board of Directors of the UUC ("**UUC board**").
- II. **Responsibility to donors.**
 - a. The UUC, its staff and volunteer representatives shall endeavor to assist donors in accomplishing their philanthropic objectives in a donor-centered way.
 - b. All transactions between a donor and the UUC shall be held in confidence, and may be disclosed publicly only with the permission of the donor(s) or her/his/their designee.
 - c. Any donor(s) requesting anonymity shall be given such, and reasonable procedures to safeguard such shall be implemented.
 - d. The UUC is committed to the highest ethical standards as set forth by the Unitarian Universalist Association (UUA).
- III. **Legal considerations**
 - a. **Compliance:** The UUC shall comply with all local, state and federal laws and regulations concerning all charitable gifts it encourages, solicits or accepts. All required disclosures, registrations and procedures shall be made and/or followed in a thorough and timely manner.
 - b. **Endorsement of providers:** The UUC shall not endorse legal, tax or financial advisors to prospective donors.
 - c. **Finder's fees and commissions:** The UUC shall not pay fees to any person as consideration for directed a gift by a donor to the UUC.
 - d. **Legal, tax and financial advice:** the UUC shall inform prospective donors that it does not provide legal, tax or financial advice, and shall encourage prospective donors to discuss all charitable gift planning decisions with their own advisors before entering into any commitments to gift to the UUC. This Policy is for information purposes only and is not intended as tax, legal, or estate planning advice.
 - e. **Preparation of legal documents:** The UUC shall not prepare legal documents for execution by donors, except forms to create charitable gift annuities. The UUC may provide model language, such as sample bequest language, gift agreements or charitable remainder trusts, but shall strongly encourage prospective donors to have this language reviewed by their own counsel.
 - f. **Payment of fees:** It will be the responsibility of the donor to secure an appraisal (where required) and to pay for the advice of independent legal, financial or other professional advisers as needed for all gifts made to the UUC.

- g. **Service as executor or living trust trustee:** The UUC will not agree to serve as executor of a decedent's estate or as trustee of a living trust or other trust intended to serve as a person's primary estate planning document.
- h. **Trusteeship:** Normally the UUC will not assume trusteeships. In cases where the donor and/or her/his advisor believes the UUC taking on a trusteeship is necessary, given the nature of a gift, the donor is asked to consult with the Office of Stewardship and Development of the Unitarian Universalist Association (UUA), who will then advise the UUC.
- i. **Use of counsel:** The UUC shall seek the advice of legal counsel in matters relating to the acceptance of gifts when appropriate. Review by counsel is recommended for gifts involving: closely held stock transfers that are subject to restrictions; gifts involving contracts, such as bargain sales; reformation of charitable trusts; and transactions involving potential conflicts of interest.

IV. **Gift acceptance**

- a. **Gift acceptance is the responsibility of the UUC board.**
- b. **Unrestricted cash gifts within a fiscal year.** These gifts will be accounted for in the unrestricted fund for use in support of the general operations of UUC. These gifts will be included in the treasurer's report to be approved by the UUC board.
- c. **Temporarily restricted cash gifts.** Gifts received in this category are to be used for a purpose specified by the donor subject to the acceptance of the UUC board. Examples of temporarily restricted gifts might be gifts received for use in a future fiscal year (timing restriction) or for a specific project (use restriction).
 - i. **Budgeted programs or facilities.** UUC may accept a gift that is restricted as to its use if the UUC's approved budget for the year in which the gift is to be accepted includes proposed funding for the specific program, purpose or facility for which the restricted gift is made.
 - ii. **Other restrictions.** UUC may accept a gift that is restricted as to a use if the UUC's budget for the year in which the gift is accepted does not include funding for the restricted use of the gift, subject to approval of the UUC board.
- d. **Permanently restricted gifts.** Gifts received in this category are commonly referred to as endowment funds. By donor specification the funds are to be invested and only the investment income or a portion thereof may be expended for the purpose(s) specified by the donor. The use of restricted funds is controlled by the UUC and the expenditure of the funds is at the UUC's discretion, if the specified restrictions are met. Because conditions change over time, it is preferable the restricted gift instruments should contain the following contingency clause, whenever possible: *"If circumstances should arise in the future that make it illegal, impossible, or impracticable to use the gift for the purpose specified above, then the Finance Committee with the concurrence of the Endowment Committee may submit a request for modification of this purpose to the UUC board. If, in the best judgement of the UUC board, such modification is deemed prudent, it may authorize a change in the purpose for the fulfillment of objectives as near as practical to the original purpose. In the event of such modification to a named endowment, the original name will continue to be associated with the fund. This provision cannot convert a permanently restricted gift into a temporarily restricted or unrestricted gift."*
- e. **Approval of exceptions.** Acceptance of gifts outside the scope of this policy requires the approval of the UUC board and must be recorded in board minutes.

V. **General Principles**

- a. All references to tax law and regulations included in the document are provided solely for UUC's convenience and should not be relied upon by donors. Such information is believed to be current at the time of the adoption of this policy, but UUC accepts no responsibility for either its accuracy or for updating it as laws and regulations change.
- b. UUC reserves the right to refuse any gift that in any way detracts from its mission, purpose, character, integrity, freedom, or independence.
- c. UUC must use gifts for the purpose designated by the donor or as set forth in any solicitation materials.
- d. UUC encourages donors who are considering planned or deferred gifts to consult with their attorneys and/or financial advisors.
- e. UUC requests a non-binding statement of intent to document a future commitment. The UUC has a form for such purpose and includes information about the donor, the donor's commitment and time frame for payments, and how the completed gift will be managed. The form may be requested from our administrator.
- f. UUC follows the letter and spirit of all laws and regulations affecting or relating to charitable giving and fund raising activities.
- g. The donor is responsible for assigning a value to tangible property for their income tax purposes.

VI. **Cash Gifts**

- a. The most frequent method used to make a gift to UUC is a check. This provides the UUC with maximum flexibility in the pursuit of its mission and vision. Checks should be made payable to UUC and mailed or delivered to: Unitarian Universalist Congregation, 1301 Gladewood Drive, Blacksburg, VA 24060.
- b. For gifts made by check, the postmark date is the gift date.
- c. UUC also accepts credit card payments for donor convenience.
- d. Both credit card transactions and designation for checking account withdrawal can be done on the UUC website at www.uncnr.org.

VII. **Gifts of Securities**

- a. Publicly traded securities, mutual funds, shares of stock in closely held companies, bonds, and government issues may be given to UUC. The value of the gift will be the mean of the highest and lowest selling prices quoted for the security on the date of the gift or the next trading date if the date of the gift is a weekend or holiday.
- b. **Types of Securities**
 - i. **Publicly traded securities.** These are securities regularly traded on a public stock exchange. It is UUC's policy to convert securities to cash.
 - ii. **Mutual funds.** These are pooled securities administered by various investment managers. Transfer of mutual funds requires that the shares of the mutual fund be transferred to UUC's Wells Fargo account. It is UUC's policy to convert securities to cash.
 - iii. **Closely held securities.** These are shares of securities in entities that have been organized for profit-making purposes and are rarely traded on stock exchanges. Donors may give shares of closely held corporate securities to UUC in the same manner as publicly held securities. The value of the closely held securities in excess of \$10,000 will be determined by a qualified independent appraiser as required by the IRS. The cost of the independent appraiser will be paid by the donor. To ensure that donors of closely held securities receive the tax benefits of such a gift and that both the donor and UUC comply with applicable IRS regulations, special handling is required.

Only the UUC board in concert with legal counsel may accept gifts of closely held securities.

VIII. Real Estate

- a.** UUC may accept gifts of real estate, including houses, condominiums, commercial properties, farmland, rental property, and undeveloped lands, after a thorough review of the following factors:
 - i.** The usefulness of the property for UUC purposes.
 - ii.** The marketability of the property.
 - iii.** The existence of restrictions, reservations, easements, and/or other limitations.
 - iv.** The existence of encumbrances, such as mortgages and mechanics' liens.
 - v.** Carrying costs, such as property owner's association dues, taxes, insurance, and other maintenance expenses.
 - vi.** Fair market value in relation to the costs and limits listed above as determined by a qualified appraisal conducted in accordance with IRS standards.
- b.** Prior to the acceptance of any parcel of real property, an assessment of the potential environmental risks will be conducted and paid for by the donor. The UUC board may alter or waive this requirement. This assessment shall include the following:
 - i.** An inquiry of the donor(s) regarding the donor's knowledge of the history of the property.
 - ii.** A title search to determine whom the prior owners might have been.
 - iii.** A consultation with federal, state, and local environmental agencies to find out whether the property has any history of hazardous waste contamination.
 - iv.** A visual inspection of the property for any evidence of environmental hazards.
- c.** An environmental audit conducted by a professional service may be required.
- d.** The decision to accept gifts of real estate requires UUC board approval.
- e.** The UUC will consider donation of a home via a retained life estate agreement. This may be accomplished with the help of the Unitarian Universalist Association.

IX. Tangible Personal Property

- a.** UUC may accept gifts of tangible personal property, including works of art, jewelry, antiques, coin, stamps and other collections, automobiles, manuscripts, and books. Such gifts may be accepted only after a thorough review indicates the property is readily marketable or may be used by UUC in a manner consistent with one of the purposes for which it was granted status. An essential issue for donors to consider before contributing a gift of tangible personal property is whether they would like UUC to use or display the property. Prospective donors should be advised that UUC reserves the right to sell or otherwise dispose of the personal property in question, if such action is financially advisable or necessary. Any gift of tangible personal property must be approved by the UUC board.
- b.** For goods-in-kind donations with a fair market value of less than \$5000, UUC should be furnished with the following information:
 - i.** Donor's name, address, and telephone number.
 - ii.** Contact person if donor is a corporation.
 - iii.** Donor's social security number or tax identification number.
 - iv.** Brief physical description of the donated asset, including an explanation of the method used to determine the fair market value.

- c. For goods-in-kind donations with a fair market value of \$5,000 or more, UUC must be furnished with the following in addition to the information required for less than \$5000 goods-in-kind donations:
 - i. An independent evaluation from a qualified appraiser and evidence of having met the reporting requirements for IRS Form 8283, *Non-Cash Charitable Contributions Appraisal Summary*.
- d. In order that the donor may make appropriate provisions on his/her tax return UUC should advise the donor of its intention to sell the property.

X. Non-Traditional Investments

- a. UUC may accept gifts of non-traditional investments after a thorough review of the following factors:
 - i. Marketability
 - ii. Nature of any applicable restrictions.
 - iii. Legal and other liabilities associated with the asset.
 - iv. Carrying costs such as administrative and legal fees.
 - v. Exposure to unrelated business income tax liability.

XI. Appraisals

- a. All appraisals of real and personal property contributed to UUC shall be done in accordance with IRS Publication 561. Expenses incurred obtaining an appraisal will be the responsibility of the donor unless special circumstances exist that makes it appropriate for UUC to share the cost. Any appraisal cost borne by UUC must be approved by the UUC board.

XII. Planned Giving

- a. Planned gifts may be either deferred or outright. They involve the transfer of substantial assets which significantly impact the donors' estate and final plans. These gifts often do not immediately confer institutional ownership and generally are not taken out of current earnings. The acceptable methods of creating such gifts to UUC are described below:
 - i. **Gift by will or revocable living trust.** Gifts made by will or revocable living trust are completed only at the death of the donor and/or surviving beneficiary. These gifts may provide for a specific dollar amount in cash, specific securities, and specific articles of tangible personal property or a percentage of the residue of the estate. Bequest may be given as unrestricted, temporarily restricted, or permanently restricted gifts. Donors are encouraged to recognize that over the many years following the establishment of a deferred gift, the needs, policies, and circumstances of UUC can change in unforeseen ways. The UUC board must have the flexibility to make use of the funds in the best interest of UUC and in accord with donor interest and specifications. Thus, donors are encouraged to avoid detailed limitations and restrictions for their gifts. Donors considering bequests for a specific purpose are encouraged to consult with the Planned Giving Committee regarding their wishes. Because they are subject to change, gift commitments by will or revocable trust do not generate tax deductions for the donor nor are they counted as current gift revenue for UUC. However, donors are encouraged to advise UUC of these provisions to assist UUC in its future planning. All such notifications are held in strictest confidence, unless the donor gives express permission for their plans to be made public. A form for such notification is available from the administrator and is non-binding. The UUC has gift language forms available for donors to use.

- ii. **Life insurance beneficiary designations.** Donors may name UUC as a beneficiary of their life insurance policies. Any benefit that the UUC receives from the donor's insurance will be excluded from the donor's taxable estate.
- iii. **Life insurance policy gifting.** Donors may name UUC as irrevocable beneficiary and owner of their life insurance policies. This results in an immediate income tax charitable deduction equivalent to the policy's cash surrender value or replacement value. If additional premium payments are due, those payments are deductible as charitable contributions.
- iv. **Retirement plans.** These include traditional or rollover IRAs, 401(k), or Keogh plans. These assets have been growing tax-free for years. Once the owner begins to receive payments from the qualified plans, the distributions are taxed. If these plans are left to the UUC, the full amount will generally be received and used per the donor's wishes. The full amount is still included in the donor's taxable estate but is fully deductible as a charitable gift.
- v. **Life estate plans.** Donors may contribute their personal residence but continue to live there for the rest of their (two individuals) lives. This type of gift of a future interest in your home lets donors to continue to enjoy their home, without diminishing their standard of living, while obtaining a substantial income tax charitable deduction. These plans can be administered by the Unitarian Universalist Association (UUA) and must be evaluated by UUA. Donors can divide the contribution between UUC and UUA as mutually agreed upon.
- vi. **Charitable gift annuity (CGA).** A CGA is a contractual agreement between the UUA and one or two donors. A CGA will 1) pay a fixed dollar amount to one or two people for if they live or for a set number of years and 2) at the end of the contract, deliver what remains of the original gift to UUC. The minimum gift is \$10,000. The CGA is administered by the UUA and the State Street Bank and Trust of Boston, MA. Details are available in a brochure prepared by the Planned Giving Committee in conjunction with the UUA.
- vii. **UUA umbrella giving program.** Umbrella giving allows entities under the UU umbrella (such as UUC) to receive gifts through a single donation to the UUA. A donor can give planned gifts such as bequests, gift annuities and charitable trusts via umbrella giving. For details about umbrella giving see the brochure.
- viii. **Charitable remainder trusts (CRTs).** IRS-qualified CRTs are wonderful ways of giving and receiving at the same time. There are many types of CRTs available, the details of which can be found in the brochure. The CRT instruments are administered by the UUA. The UUC can be the sole or part beneficiary of the trust. The minimum trust amount is generally \$100,000.
- ix. **UUA pooled income fund (PIF).** The PIF is a fund administered by the UUA. All PIF contributions are commingled for investment purposes. Each gift is assigned a fixed number of "units of participation". The value of the gift made to UUC after the income recipients have died is often greater than the original contribution. The minimum gift amount is \$5000. Payments are made to the donor(s) on a quarterly basis. See the brochure for details.
- x. **UU Common Endowment Fund (UUCEF).** This is an endowment fund administered by the UUA for the UUC. Monies gifted to the UUC Endowment Fund are in turn sent to the UUCEF for investment. Investments are made in accordance with Unitarian Universalist principles. See the UUC Endowment Fund brochure for details.

XIII. Donor Recognition

- a. The UUC board, upon recommendation by the **Endowment Committee**, may establish criteria for the recognition and honoring of a donor(s) with certain honors or benefits based on various giving levels achieved by a donor(s) and the type of gift. These honors or benefits may include the listing of the donor's name on a roll or plaque of significant donors or the opportunity to receive invitations to donor recognition events.
- b. The UUC board shall make no commitments to a donor(s) concerning the naming of rooms or other facilities apart from existing UUC policies.

XIV. Periodic review

- a. The **Endowment Committee** shall periodically (but no less frequently than every 5 years) review these policies to ensure that they continue to accurately describe the policies of the UUC with respect to acceptance of charitable gifts, and shall propose to the UUC board for adoption those revisions that the **Endowment Committee** shall determine to be necessary or appropriate for the gift acceptance policy to accurately reflect the policies of the UUC.

Operation of the Unitarian Universalist Congregation (UUC) Endowment Fund (FUND)

A. Plan of Operation

1. The Endowment Fund Committee

After the initial two years of five members who will create the policies and procedures for the FUND, the Endowment Committee (hereafter, the "COMMITTEE") shall consist of three (3) members, all of whom shall be voting members of the UUC. Except as herein limited, the term of each member shall be three (3) years. The minister and the president of the Board shall be advisory members of the COMMITTEE.

Upon approval of this plan of operation by the Board, and after the initial two-year organizational period, the Board shall appoint three (3) members of the COMMITTEE: one (1) for a term of three (3) years; one (1) for a term of two (2) years; and one (1) for a term of one (1) year. Thereafter the Board shall appoint a replacement member for a term of three (3) years when a member's term expires. The members appointed after the two-year organization period can be persons who served in the initial two-year period.

No member shall serve more than two consecutive three-year terms. After a lapse of one (1) year, former COMMITTEE members may be reappointed.

In the event of a vacancy on the COMMITTEE, the board shall appoint a member to fill the vacancy to serve the remainder of the member's term.

The COMMITTEE shall meet at least quarterly, or more frequently as deemed by it in the best interest of the FUND. All members must be present and unanimous voting is required to carry any motion or resolution. The COMMITTEE shall elect from its membership a chairperson and recording secretary. The chairperson, or member designated by the chairperson, shall preside at all meetings of the COMMITTEE.

The recording secretary shall maintain complete and accurate minutes of all meetings of the COMMITTEE and supply a copy thereof to each member of the COMMITTEE, as well as the board president. Each COMMITTEE member shall keep a complete copy of minutes to be delivered to her or his successor.

The chairperson shall assist the congregation's treasurer in maintaining complete and accurate books of accounts for the FUND and shall submit to the treasurer on behalf of the COMMITTEE written requests for checks payable from the FUND and shall sign all necessary documents on behalf of the congregation in furtherance of the purposes of the FUND. If the amount of the check is greater than \$500.00, **two authorized signatures** are required.

A certified public accountant or other appropriate person who is not a member of the COMMITTEE and who is not a UUC member, will annually audit the books. The COMMITTEE shall report on a quarterly basis to the Board and, at each annual or special meeting of the congregation, shall render a complete audited account of the administration of the FUND during the preceding year.

Members of the COMMITTEE shall not be liable for any losses that may be incurred upon the investments of the assets of the FUND except to the extent that such losses shall have been caused by bad faith or gross negligence. No member shall be personally liable if she or he acts in good faith and with ordinary prudence. Each member shall be liable for only her or his own willful misconduct or omissions and shall not be liable for the acts or omissions of any other member. No member shall engage in any self-dealing or transactions with the FUND in which the member has direct or indirect financial interest and shall always refrain from any conduct in which her or his personal interests would conflict with the interest of the FUND.

All assets are to be held in the name of the UUC Unitarian Universalist Common Endowment Fund (UUCEP). Any change of FUND manager(s) must be approved by the Board upon recommendation by the COMMITTEE.

All approved assets gifted to the FUND (except for cash) will be accepted by the UUCEP, converted into cash and invested in the UUCEP funds.

2. Distributions

The COMMITTEE shall abide by and keep a record of all gifts to the FUND and shall determine what is principal and income per accepted accounting procedures.

Gifts to the FUND shall accumulate until a fair market value of \$250,000 is achieved, after which annual distributions may commence. However, should the fair market value of the FUND subsequently decline to less than \$100,000, distributions shall be made only upon approval by the Board.

3. Amending the Resolution

BE IT FURTHER RESOLVED, that any amendment to this policy which will change, alter, or amend the purpose for which the FUND is established shall be approved by the Board.

4. Disposition or Transfer of FUND

BE IT FURTHER RESOLVED, that in the event UUC ceases to exist through either merger or dissolution, disposition or transfer of the FUND shall be at the discretion of the Board in conformity with congregational bylaws and in consultation with Unitarian Universalist Association (UUA). Consultation with UUA may also be desirable for continuation of FUND obligations to grantors of gifts.

B. Adoption of Resolution

This policy statement, approved by the Board is hereby adopted.

_____ By _____
[Unitarian Universalist Congregation] President

and _____
Secretary

Dated this _____ day of _____, 20__.

Unitarian Universalist Congregation (UUC) Endowment Investment and Distribution Policy

A. General

1. The Endowment Committee shall invest the assets of the endowment in the UU Common Endowment Fund (UUCEF). It is intended that reasonable restrictions placed on any gift by the donor will be faithfully followed, subject to the Committee's determination of the integrity and best interests of the endowment.
2. To protect and preserve the corpus of the endowment over the long term, the Committee shall distribute the earnings of the FUND on a semiannual basis after the principal amount of \$250,000.00 has been reached (unrestricted fund).
3. The Committee may provide for such professional counsel on investments or legal matters as it deems best and may incur reasonable expenses in the execution of its duties. The expenses shall be paid from the endowment.
4. All members of the congregation are encouraged to bequest to the endowment in their wills or trusts.
5. This Endowment Investment and Distribution Policy may be amended with approval by the Board.

B. Funds

The endowment shall be composed of two types of funds—unrestricted and restricted (by donor). These funds may be commingled for ease of investment management. The Committee shall separately account for each of these funds, attributing to each its proportionate share of changes in investment values, as well as recording gifts to and distributions from each of the funds. The distribution limit outlined above shall be applied on a fund-by-fund basis. The use to be made of the allowed distribution from the unrestricted fund is determined by the Board as part of its customary budgeting process. Regarding the restricted funds, the donor shall designate the purpose of the fund and make suggestions to the Committee (if desired) regarding distributions of the fund. These suggestions are subject to the approval of the Committee.

C. Unrestricted (general) Fund

Distributions from the unrestricted fund may be used for any purpose to further the vision of the church as determined by the Board.

D. Restricted fund(s)

Distributions from donor-restricted funds may be suggested by the donor to the Committee. However, the ultimate decision regarding distributions rests with the Committee. The intent of the restriction must be adhered to by the Committee and the Board except in unusual circumstances. Such circumstances could include the specific donation intention is no longer relevant, the project has been completed, or the program no longer exists.

Accountable Reimbursement Policy for Unitarian Universalist Congregation (UUC)

An Accountable Plan Reimbursement Policy in accordance with income tax regulations 1.162-17 and 1.274-5T(f), as described in the following terms and conditions:

1. Any minister or other employee who is employed now or hereafter shall be reimbursed for any ordinary and necessary business and professional expense incurred on behalf of the UUC only if the following conditions are satisfied: (1) The expenses are reasonable in amount; (2) The employee documents the amount, time and place, business purpose and business relationship of each expense with the same kinds of documentary evidence as would be required to support a deduction of the expense on the person's federal income tax return; and (3) the employee documents such expenses by providing the UUC treasurer with an accounting of such expenses no less frequently than monthly. In no event, will an expense be reimbursed if substantiated more than 60 days after the expense is paid or incurred by the employee or bona fide volunteer (including a director or officer).

It is understood that the above conditions are in large part taken from income tax regulation 1.274-5T(f), which provides that:

"an adequate accounting means the submission to the employer of an account book, diary, statement of expense, or similar record maintained by the employee in which the information as to each element of expenditure (amount, time and place, business purpose and business relationship) is recorded at or near the time of the expenditure, together with supporting documentary evidence, in a manner which conforms to all the 'adequate records' requirements."

2. Reimbursements shall not be paid by increasing paychecks by the amount of business expense reimbursements. Rather all such reimbursements shall be separately paid out of UUC funds.

3. Reimbursable business and professional expenses include local transportation, overnight travel (including lodging and meals), entertainment, books and subscriptions, education, vestments and professional dues.

4. The UUC shall not include on the employee's Form W-2 the amount of any business or professional expense properly substantiated and reimbursed according to the preceding paragraphs. The employee should not report the amount of any such reimbursement as income on his/her Form 1040.

5. Any UUC reimbursement that exceeds the amount of business or professional expenses properly accounted for by an employee according to the

terms of this reimbursement policy must be returned to the church within 120 days after the associated expenses are paid or incurred and shall not be retained by the employee.

6. Under no circumstances will the UUC reimburse an employee for business or professional expenses incurred on behalf of the UUC which are not properly substantiated per this policy. The UUC and staff understand that this requirement is necessary to prevent this reimbursement plan from being classified as a "nonaccountable" plan, which would then require the reporting of all such reimbursements as taxable income on Form W-2.

7. All original receipts and other documentary evidence used by an employee to substantiate the business nature and amount of his/her business and professional expenses incurred on behalf of the UUC shall be retained by the employer. The UUC will make copies of receipts available to the employee.

8. Any UUC office equipment purchased by the minister shall remain the property of the UUC. Examples include computers, printers and copiers. *Any minister would be expected to have a laptop computer in his/her possession. Such would not be purchased by UUC as its expected use would be personal as well as professional.* (Removed on 4/13/17)

Procedure for spending UUC money by committee chairs

Committee chairpersons can spend all monies within the congregationally approved budget for a fiscal year. It is assumed that monies are spent with approval of a majority of the committee members. If monies beyond the budget are needed, the committee chair must contact the treasurer of the UUC and present the need to him/her. The treasurer may allow an expenditure of \$500.00 or less per his/her discretion. If an expenditure over \$500.00 is requested, the treasurer must present the need and rationale for the expenditure to the Board for approval. The committee chair may be required to meet with the Board if deemed necessary.

UUC BOARD MEETING AGENDA
Thursday, April 13, 2017

7:00-7:15

Chalice Lighting & Reading
Check-in

7:15- 7:20

Review and Accept Current Agenda
Proposed motion: Approve agenda

7:20-7:35

Minister and Staff Reports
Administrator's Reports
DLFD's Reports
Treasurer's Report

7:35-7:45

Financial Policy Update from Bill Baker
Amendment to Bylaws discussion from Bill Baker
Proposed Motion: Approve Policy/Discuss Bylaws Change for June Congregational Mtg

7:45-7:50

Consent Agenda and Old Business
Previous Board minutes for March—approve
Proposed Motion: Approve Minutes

7:50-7:55

Old Business
Update on Projection System Fundraising Concert
Discussion of Concert
G.A. Delegates (Discussion)

7:55-8:05

Members Forum
Members are invited to address the board. Please Your Comments to 3 Minutes.

8:05-8:15 Break and Refreshments

8:15-8:30

First Impressions for New Minister
Discussion of how the board can help with transition to our new minister

8:30-9:00

Budget Priorities Ranking
Discussion

9:00-9:05

Select refreshments, opening words, and secretary volunteers for May
Extinguish Chalice and Adjourn Meeting

Next meeting: May 18, 2017

REPORT TO THE UUC BOARD

Don Rollins
April 13, 2017

Big Picture: There is much to celebrate as we head toward what we expect will be the last part of our shared ministry: Pam, your settled ministry candidate will be arriving soon; Karen, Rachel and their volunteer staff are winding down after another outstanding year; the SJ model is on track for the Annual Meeting; the proposed vision statement is in the works; most standing committees and teams are ending 2016-17 feeling as though they've advanced UUC's mission and morale, and; you, the Board, have modeled for others what it looks like to lead in these changing times.

My benchmark for an interim ministry comes in the form of a question: Have we, together, advanced the cause of liberal religion? I have no hesitation with my answer: Yes, we have!

Here are my updates since our last meeting:

Leadership Development: LDC and I held our third Creative Growth session on Tuesday. The attendance remains between 5-7, but the feedback is generally positive. We'll offer another in May, then the committee will work with Pam from there.

"Gardiner Model": Roughly 60 surveys (adult, youth and children) have been returned to date, with environmental/climate change and immigration/deportation in a virtual tie, and addressing corporate influence in government, a close third. The deadline for surveys is 4/23, after which point the task force and I will meet to develop action plans for the top three, and begin publicizing them. (An educational meeting was held after the 4/2 service, and a second is scheduled for 4/30.) The actions plans will be very specific, and are meant to be "living" documents, meaning they can be adjusted by the SJ Team as the year unfolds.

LPCC: The Pastoral Care folks and I have had another busy month. They do great work, and thanks to Cynthia Luke have a few new caregivers on board, but keep in mind that Cynthia wants to step down as coordinator. Last I checked, she's been unable to find her replacement – which at some point may become the Board's responsibility. (Just a heads-up.)

Strategic Planning: After an informational gathering last month, some SPC members and I took a first pass at editing the committees' input into a trial vision statement. There is more refining to be done, but they should have their final version to you by next month.

Worship: The combination of the Worship Associates with the former Worship Committee has been very successful, streamlining the planning and getting more feedback/input.

MHJM: The team wants to make the congregation more aware of MHJM's activities and opportunities, and in my last meeting with them were brainstorming options.

Other business:

- I'll be attending the annual Interim Ministry Seminar in TX from 4/23-4/30
- Although I'm not finding an exact date, our final Transitions Office Progress Appraisals should be completed before I leave in early June. We should arrange for that process right away.
- UUC will be hosting an interfaith service on 5/7 at 3 PM. Our theme has to do with hospitality.
- I've used the Assistance Fund to support three UUC members in serious need or transition, bringing the balance down to around \$1,700.
- My last Blacksburg Ministerial Association will be next month. It's a small but accepting group, which I've mentioned to Pam.
- Our next-to-last coffeehouse is tomorrow night at 7:30.

Administrator's Report to the Board
March 9, 2017

Committee Meetings: Attended Stewardship Committee meeting last month.

Attendance/Members: See online Google Doc. The member list will be updated April 23 so it is up-to-date for the vote on our new minister. Several current members are no longer active nor have they pledged this year. If they do not pledge during our stewardship drive for 2017-18, they will be removed. Several others have expressed interest in becoming members but will need to do so by April 23 to vote on May 7.

Stewardship: I don't see on the agenda that anyone is giving an update on Stewardship so here goes. To date, we have received 38 pledges for \$97,205. Although some pledges are the same as last year, and some are a bit lower, there are many who have increased their pledges. Just 27% of the spots at cottage meetings have been filled, and those meetings with 0-1 people signed up have been canceled. The Stewardship packets were mailed out to about 245 families – to all those who are considered active members or friends. The original plan was to call those who didn't sign up for a cottage meeting, but the number was too large, and so Andy Roberts sent an email to those who hadn't signed up reminding them to do so or just to get pledges in. He also reminded people that 1-on-1 meetings were an option, but I don't believe there have been many requests. I anticipate many pledges coming in at the service on Sunday.

The committee is doing a great job with very dedicated members. I did hear a comment from a member that this year's brochure and info sheets were the best ever.

Please be sure to get your pledges in ASAP. As usual, the committee will be contacting those who are likely to pledge but fail to do so by the deadline. I am very optimistic that we will have a successful pledge drive.

Ice cream scoopers are need for the ice cream social on April 23. It would be great having Board members doing this. The scoopers start putting ice cream in bowls about 15 minutes before the end of the service. If you can help, please let me know. Four people are needed. At this point, I plan to purchase all the supplies (as I did last year), but there is a chance I will be out of town that Sunday. In that case, I'll find someone else to put everything out.

DLFD Report to the Board – April 2017

Submitted by Karen Hager, Director of Lifespan Faith Development

Registration

- Current CYRE: 124 (unique children/youth)
- Children & Youth UUC “slots”: 178

This month:

- The Pennies for Puppies / Koins for Kitties voting fundraiser for the Humane Society of Montgomery County (Dumbledore’s Army’s fight against the Animal Cruelty Horcrux) has been going very well. Our congregation seems to be enjoying it thoroughly and has raised over \$300 so far. Voting ends April 9.
- The YRUU Coffeehouse held last month raised about \$330, which is lower than past year’s efforts.
- The JEOPARDY! fundraiser for YRUU will be held April 7. We gratefully thank Linda and Joe Powers, and the others who have donated time, to fundraising for our high school youth!
- 13 youth are planning to go to Boston in June, along with 4 adult chaperones. Final projected costs are being calculated at the April 9 YAC meeting, and will be compared to all fundraising to date. From that, we will determine how much parents will be asked to contribute toward the trip. Waivers will be available; we don’t want any youth left behind because of money concerns. Our hope is to someday be able to fund this trip 100%.
- Because Easter falls on the same day as the anniversary of the Virginia Tech shootings, we have revamped our traditional Easter service to allow for commemoration without the children present. Our multi-generational service will begin as it normally does with “All Ages” including a telling of the Christian Easter story (UU version). Then, Rachel and I will escort the kids out to attend the Egg Hunt for HSMC, followed by craft projects until the end of the service.
- Our annual LFD Volunteer Appreciation events will be held on April 29 (Childcare event) and April 30 (Lunch Out). These events are eagerly anticipated by our teachers and advisors. Volunteers are being sought for the childcare event, and the Women’s Breakfast Group has, once again, generously offered to cater the meal for our kids and volunteers. There is a possibility that our new minister may join us for lunch on April 30 at India Garden.
- Recruiting is underway for both summer and fall. Our goal is to finish summer recruiting by May 1 and to finish fall recruitment by Memorial Day.
- Children’s RE, Coming of Age, and YRUU end for the year on May 21. There is no RE offered on Memorial Day weekend; a multi-generational Flower service on June 4; and summer RE programming will begin June 11. August is expected to be heavy attendance (for summer), as MCPS schools begin August 9 and our new settled minister will arrive.

LFD Council – Board Action Requested

The LFD Council requests that the Board approve two changes to LFD Policies, attached.

- F. Behavioral Policies, 4. Guidelines for Parents
- G. Classroom / Youth Group Policies, 12. Movie & Electronic Media Policy

As the Board begins work on revisions to the UUC Policy Manual, please remember that LFD Policies have already undergone a revision process (2015) by the LFD Council, and, by policy, are reviewed annually, at a minimum, by the Council.

Consulting

Once again, a wrench has been thrown into Roanoke’s plans, as new building challenges continue to crop up. There is a possibility that the upstairs will not be available for fall and they will once again have to hold a combined ages class. I’ve been asked to think about how that might unfold. Four candidates have applied for the DFD position, and interviews are expected to be held later this month. The board has indicated that they would like me to continue consulting through fall, at least.

Board action requested of two changes to LFD Policies, made by LFD Council.

- 1. F. Behavioral Policies, 4. Guidelines for Parents**
 - 2. G. Classroom / Youth Group Policies, 12. Movie & Electronic Media Policy**
-

F. Behavioral Policies

**4. Guidelines for Parents
(Old Policy)**

When at UUC, parents/guardians are responsible for their children's behavior and well-being at all times other than activities sponsored by classes or youth groups.

(Proposed Policy – changes in red)

When at UUC, parents/guardians are responsible for their children's behavior and well-being at all times other **than classes or official youth group meetings.**

**G. Classroom/Youth Group Policies
(Old policy)**

12. Movie & Electronic Media Policy

When using movies and electronic media for classrooms and youth groups, the selection of an appropriate movie should be made that is mindful of the age and experience diversity within the classroom/group, and is respectful and inclusive to all.

Movies are chosen by the group viewing the movie:

- YRUU members chose movies for YRUU, with approval by YAC.
- MSYG advisors chose movies for MSYG, with approval by CREC.
- OWL teachers chose movies for OWL, with approval by the OWL Committee.

The DLFD and parents will be informed of any movies that will be shown in advance of the showing and provided a link for a movie review from the Parents Guide at www.imdb.com.

No R-rated movies will be shown to MSYG. MSYG advisors should choose a movie with unrestricted access, such as G, PG, and PG-13. For all groups, efforts should be taken to choose movies that do not promote or glorify disrespectful relationships or behavior; unsafe sex, or casual sex without commitment; senseless, disturbing and/or glamorized violence; or the use of illegal substances or unhealthy lifestyles.

YRUU and OWL will be required to seek permission from their overseeing committee and the DLFD before showing an R-rated movie. Efforts should first be made to acquire a suitable movie with a lower rating to ensure inclusion of all youth. Before approving an R-rated movie, committee members and the DLFD will view the movie to determine appropriateness of youth viewing.

No youth will be required to view a chosen film. Parents will be required to sign a permission form for R-rated movies.

(Proposed Policy – changes in red)

12. Movie, Electronic Media & Games Policy

When using **movies, electronic media, and games** for classrooms and youth groups, the selection of an appropriate **medium** should be made that is mindful of the age and experience diversity within the classroom/group, and is respectful and inclusive to all.

Movies, media, and games are chosen by the group viewing the **medium**:

- YRUU members chose **items** for YRUU, with approval by YAC.
- MSYG advisors chose **items** for MSYG, with approval by **the DLFD**.

- OWL teachers chose **items** for OWL, with approval by the **DLFD**.

The DLFD and parents will be informed of any movies that will be shown in advance of the showing and provided a link for a movie review from the Parents Guide at www.imdb.com.

No R-rated movies will be shown to MSYG. MSYG advisors should choose a movie with unrestricted access, such as G, PG, and PG-13. For all groups, efforts should be taken to choose movies that do not promote or glamorize disrespectful relationships or behavior; unsafe sex, or casual sex without commitment; senseless, disturbing and/or glamorized violence; or the use of illegal substances or unhealthy lifestyles.

YRUU and OWL will be required to seek permission from their overseeing committee and the DLFD before showing an R-rated movie, **or using any media or game intended for an audience over the age of 14**. Efforts should first be made to acquire a suitable **medium** with a lower rating to ensure inclusion of all youth. Before approving an R-rated movie, committee members and the DLFD will view the movie to determine appropriateness of youth viewing. **Before approving a game or electronic media intended for an older audience, committee members and the DLFD will view the item to determine appropriateness of youth use.**

No youth will be required to view a chosen film **or media, or to play a game**. Parents will be required to sign a permission form for R-rated movies.