

United Way of Whatcom County
Board of Directors Meeting
October 24, 2024 – 3:00pm

Consent Agenda

The following are the items determined to be appropriate Consent Agenda items. As a refresher, Consent Agenda items are routine, standard, non-controversial and/or self-explanatory items that should not need discussion during the Board meeting.

Should you have any questions about these items please contact Natalie Boatman, Board Chair, **before** the Board meeting. If, after receiving the explanation, you feel that an item needs more discussion, please remember that any item can be pulled off the Consent Agenda for discussion by any Board member for any reason.

Consent Agenda Items:

1. September 12, 2024 Board of Directors Meeting Minutes
 - Action: Approve the September 2024 Minutes as attached.
2. MEMO Summary of Operational Policy Updates and Revisions
 - Finance and Operations Policies
 - Business Expenses Reimbursement Policy
 - Corporate Credit Card Policy
 - Operational Policy Disclosure Only. No Action Required.

United Way of Whatcom County
Board of Directors Meeting
Video Conference Call
September 12, 2024 – 3:00 PM

DRAFT – Meeting Minutes

Board Attendees:

John Ayre, Natalie Boatman, Leah Bosman, Adrienne Czebator, Lisa Lindsey, Doug Montgomery, LaVonne Olsen, Jason Sears

Other Attendees:

Kristi Birkeland, Denise Kilcline, Rebecca Ricks, Mike Weinstein

Not Present:

Heather Dyer, Patricia Boyce

1. Welcome and Call to Order

Natalie Boatman, Board Chair, welcomed everyone and called the meeting to order at 3:04 PM.

2. Diversity, Equity, and Inclusion Team Update

United Way Worldwide (UWW) developed a new online training resource for Diversity, Equity, and Inclusion entitled: Equity Core Content Modules. The six free modules provide a deep dive into topics relevant for United Ways seeking to increase their ability to deliver equitable community impact.

UWW Membership requires all board and staff members complete Module 1: United Way's Equity Vision before December 31, 2024. UWWC staff will send an email with more details including registration instructions.

3. FY2024 Audit Update

The FY2024 audit conducted by Greenwood Ohlund is on schedule and an initial draft of the report should be available soon. Greenwood is scheduled to present the results at the October 2024 Finance meeting. UWWC staff anticipates the final report and Form 990 will be included on the October 2024 Board meeting agenda.

4. Mission Moment

The Board watched a TED Talk from Dan Pallotta titled “The way we think about charity is dead wrong.” After discussion, Birkeland invited the Board to a special screening co-sponsored by UWWC with Chuckanut Health Foundation, Mount Baker Foundation, and Whatcom Community Foundation of “Uncharitable”, a feature-length documentary that continues the discussion around the topics introduced in Pallotta’s TED talk. The screening will take place at the Mount Baker Theatre on Thursday, October 3rd from 6:30 pm to 9:00 pm. Doors will open at 6:00 pm and a panel discussion will follow the movie. More details will be emailed out including event registration.

5. UWW Western Regional Conference Takeaways

Members of the UWWC team attended the United Way Worldwide Western Regional Conference at the beginning of August 2024. The event was a great opportunity to be re-energized by the full network, recommit to the mission, and inspired by diverse action and events taking place in communities across the network. More details will be shared about the exciting connections made during the week as UWWC staff explore ideas that may success in Whatcom County.

6. 2024-25 Campaign

UWWC staff has begun checking in with businesses that support United Way’s annual giving campaign and hosted an Employee Campaign Coordinator (ECC) training earlier today. ECC’s are

key contacts within a workplace that help organize and execute fundraising outreach. UWWC staff has also been participating on internal United Way committees at WECU, bp Cherry Point, and Phillips 66.

UWWC's Information and Inspiration Breakfast will be at Silver Reef Casino on October 15th. More details and the registration link can be found on the events page of the UWWC website. Board members are encouraged to invite co-workers, friends, family, and anyone else who is interested in learning more about ALICE, key community issues, and United Way.

7. Fund Development Committee Update

LaVonne Olsen, Committee Co-Chair gave a brief update on the evolution of the Fund Development Committee's work. Brainstorming began with the creation of a very broad list of ideas and opportunities that could diversify revenue as well as increase knowledge of UWWC's mission in Whatcom County followed by discussion to narrow the list down. The Committee also established a Decision Matrix to evaluate prospective fundraising ideas equally. Olsen noted the Committee established a revenue goal to cover yearly campaign attrition.

Currently the top ideas the Committee are focusing on are:

- Cornhole tournament – project for Q1/Q2 2025
- Casino Night – Projected for 2025
- Pint Night with Aslan – Projected for Q4 2024

UWWC recently partnered with local restaurant Sweet as Waffles as the beneficiary of their Waffle Wednesday Giveback. 15% of sales on August 21st between 5:00 PM and the close of business was donated to UWWC. The event added \$150.00 to the Community Impact Fund and was an opportunity to increase brand awareness.

UWWC staff and volunteers also participated in Bellingham Kidsfest at the beginning of August 2024. A lot of families the team spoke with at the event are already registered to receive books from the Imagination Library which is positive confirmation that registration efforts are reaching the families the program is intended for.

A United Way brand refresh will launch this fall and UWWC has plans on investing in new or additional promotional materials and signage for events like these.

8. Consent Agenda

Boatman confirmed all in attendance reviewed the Consent Agenda. No corrections offered.

MSA: Montgomery/Sears: Approve the September 2024 Consent Agenda as presented. Motion passed.

9. Other Business

Boatman was announced as the winner of the board Tastiest Taco Social Media Challenge.

The next board meeting will be on October 24, 2024 from 3:00 PM – 4:30 PM in-person at the Whatcom Center for Philanthropy.

No other business was presented for discussion.

Boatman adjourned the meeting at 4:24 PM.

UWWC staff left the meeting, and the Board entered an executive session.

MEMORANDUM

TO: Board of Directors
FROM: President/CEO
DATE: October 21, 2024
SUBJECT: Summary of Operational Policy Updates and Revisions

Three United Way of Whatcom County Operational Policies have been updated to clarify details and bring them up to date.

1. Business Expense Reimbursement Policy

Much of the language that was added came from a template shared with us from a fellow United Way. Given our core value of Trust/Integrity/Responsibility, we felt it was important to have a reimbursement policy that had clearer language and guidelines for expense reimbursement. Changes include:

A clearer breakdown of eligible expenses, including:

- Recognition of ride share options and guidelines for tipping.
- Clarification on transportation for non-business activities while traveling for work (i.e. personal outings during conferences, etc.)
- The addition of daily meal allowances maximums

New Guidelines for the following:

- Combined business and personal travel
- Miscellaneous expenses
- Gifts and recognition items
- Meals for others (i.e. donor coffee meetings, etc.)

2. Corporate Credit Card Policy

- Clarification regarding personal charges on the corporate card and the process for if that were to happen.

3. Finance and Operations Policies

- Updated to reflect the current payment approval procedures and increase the threshold that requires two board members to be involved to approve a payment from \$500.00 to \$2,500.00.
- In the interest of transparency because the revisions to this policy impact the payment approval authority of the President/CEO, the policy was presented to and supported by the Finance Committee during the September 2024 meeting.

Policy Type: Operational | Personnel
Policy Title: Business Expense Reimbursement Policy
Originally Adopted: April 23, 2015
Last Revised: September 5, 2024

It is the policy of the United Way of Whatcom County (UWWC) to maintain an IRS accountable plan, requiring appropriate documentation for any/all expenses and adhering to reimbursement rates that do not exceed the federally established parameters. This policy is crafted to conform to IRS requirements and safeguard United Way assets.

Every United way and its representatives have an obligation to exercise the utmost prudence when conducting all United Way business and must demonstrate the same care and regard when incurring business-related expenses.

It is the intention of UWWC to treat every employee with respect and to promote an atmosphere that fosters a balance of trust and accountability, empowerment, and clear communication. UWWC requires all employees to accept ownership of these policies, spending the organization's assets as if they were their own. It is expected that all employees will act in the best interest of the organization when exercising those privileges.

Staff traveling on United Way business will be reimbursed for business expenses incurred. All business expense reimbursement requests from staff must be submitted and approved by President/CEO for compliance, content and accuracy. President/CEO business expenses shall be subject to review by authorized Board representatives.

Definition of Business Travel and Expenses

A business expense is any necessary expense incurred by an individual while acting on behalf of the employer and/or during the execution of a business-related event/circumstance. The employer is the beneficiary of the expense in that the goals of the organization are served in an identifiable manner. Business expenses incurred by employees can be very diverse in nature but most frequently fall into the following categories:

1. Transportation: Travel by airplane, car, taxi and ride services, bus, train, etc.
2. Parking
3. Meals: Food, beverages, taxes, tips
4. Lodging/Accommodations: overnight stay
5. Miscellaneous/incidental

Appropriate documentation and receipts are required for all expense reimbursements. Documentation is the responsibility of the employee submitting the reimbursement request.

Transportation

UWWC staff members are expected to utilize the most reasonable route and method of transportation when traveling.

UWWC employees are subject to the following guidelines:

1. UW business mileage will be reimbursed at the IRS federally recognized rate per mile.
2. UW will reimburse for travel between work site and destination. Travel between the employee's home and primary work site is not reimbursable.
 - a. In those instances where an employee travels between home and an alternate work site (instead of the primary worksite), reimbursement shall be limited to those miles in excess of the individual's normal commute distance.
3. If multiple staff people are traveling to the same location, it is expected they will travel together whenever possible to contain costs. In such cases, only the owner/operator of the vehicle used is eligible for mileage reimbursement.
4. Tips for Taxi/Uber/Lyft rides shall be allowed but should not exceed 20%
5. Transportation for non-business related activities is not a reimbursable expense. This includes transport for extracurricular activities while traveling for business purposes.

Parking

1. Parking fees will be reimbursed in full with the provision of the receipt.
2. Reimbursement is not to exceed prevailing rate for the specific geographic location.

Meals

Meals are not to be provided during the course of the normal business day unless as specified herein. Pre-approval from the President/CEO is required for meal reimbursements not associated with business or conference travel.

1. UWWC will reimburse meals only if one or more of the following apply:
 - a. The employee is actively conducting UW business during the meal.
 - b. The employee is traveling for business purposes.
 - c. The employee has an approved overnight stay.
2. If meals are provided as part of a conference or other business-related function, alternate meals will not be reimbursed by UWWC.
3. Meal amounts include tax/tip and total must be "reasonable"
4. Receipts must be provided for every expenditure.
5. UWWC will reimburse actual meal expenses up to a maximum of
 - a. \$70 per day (24 hour period) OR
 - b. \$15.00 per breakfast, \$25 per lunch, or \$30 per dinner
6. Alcoholic beverages are not a reimbursable expense.
7. Staff who incur expenses greater than the limits provided assume personal responsibility for the excess amount.

Lodging/Accommodations

Hotel accommodations will be reimbursed for the duration of business travel for conferences and other business-related activities and may include the day before or after for travel purposes.

1. All overnight accommodation expenses require advance approval from the CEO.
2. Overnight accommodations should be selected with discretion and are limited to the IRS established rate for the specific geographical location.

3. Additional expenses like in-room movies, mini-bar charges, laundry, and sundries will not be reimbursed.

Combined Business and Personal Travel

Where a staff member intends to combine business and personal travel plans, advance approval by the CEO is required.

1. Reimbursable costs must not exceed those that would have been directly reimbursable had business and personal travel not been combined.
2. All expense documentation requirements remain consistent with those established and contained herein.

Miscellaneous Expenses

From time to time, employees may be required to make a business-related purchase using personal funds. An expense report must be submitted to receive reimbursement. All applicable receipts must be included, and the expense report should be approved by the employee's supervisor. Expenses must be submitted within 60 days to be eligible for reimbursement.

Gifts/Recognition

On special occasions it is sometimes appropriate, with President/CEO approval, to provide business gifts/recognition. The item should be appropriate for the situation, in the best public interest of the organization, and in keeping with the spirit of UWWC's role as a charitable organization.

The generally accepted recipients of gifts include volunteers, outgoing board/committee chairs, major donors, pro-bono speakers, and retiring staff. Additionally, recognition of certain events that impact UWWC staff, such as weddings, births, deaths, etc. are equally appropriate.

All cards/flowers/gifts should be presented on behalf of United Way. The individual recipient and UWWC affiliation and business purpose should be identified/recorded.

Meals for others

On occasion, the President/CEO may find it appropriate to assume responsibility for the check for other individuals. The CEO is required to use the utmost discretion in assuming these types of obligations.

1. Original documentation (receipts/invoices) must be provided for every expenditure.
2. Receipts must identify the location, date, amount, persons in party, and functional expense assignment.

Policy Type: Operational | Personnel
Policy Title: Corporate Credit Card Policy
Originally Adopted: April 23, 2015
Last Revised: September 6, 2024

A United Way of Whatcom County credit card is to be used for business related purposes. The following terms and conditions must be followed by employees authorized to use a business credit card.

- The business credit card is to be used only for authorized expenses necessary in the course of business. Use of corporate credit cards for personal charges is not allowed.
- Should a personal expense be unavoidably incurred, the entire balance is due and payable upon receipt of the bill.
- Only the cardholder whose name is on the card is authorized to use the card.
- The card cannot be used to obtain cash advances.
- Cardholders are responsible for keeping all credit card receipts. All receipts and/or appropriate documentation must be saved and submitted for approval.
- Cardholders are responsible for coordinating any returns and credits. Documentation for credits must be submitted with receipts for payment.
- Documentation submitted by cardholders will be reviewed monthly and matched to the statement. Any discrepancies or problems will be investigated.
- Cardholders must know their authorization limits and stay within them. The President/CEO will set the limits.
- Any credit card rewards earned as the result of using the business credit card are the property of and will be used by United Way of Whatcom County.
- Any lost or stolen credit card must immediately be reported to the credit card company, to the President/CEO, and to the Finance Director.
- Inappropriate use of credit cards may result in termination of employment.
- The card must be surrendered by the cardholder to United Way of Whatcom County upon termination of employment or upon the request of the President/CEO.
- The total of any charges against the credit card that are not properly identified or not allowed by United Way of Whatcom County shall be paid by the cardholder by check, United States currency, or salary deduction without notification.
- United Way of Whatcom County's President/CEO has the authority to decide which employees shall have a business credit card. Further, the President/CEO has unlimited authority to revoke use of any credit card issued for any reason or no reason. Upon revocation, United Way of Whatcom County is not liable for any subsequent charges to the credit card.

I have read and understand the above conditions and agree to comply with them:

Name: _____

Credit Card #: _____

Signature: _____ Date: _____

Policy Type: Operational | Finance
Policy Title: Finance and Operating Policies
Originally Adopted: May 13, 1986
Last Reviewed: September 18, 2024

Fiscal Year

The fiscal year is from July 1 to June 30.

Accounting Standards

United Way will follow Generally Accepted Accounting Principles (GAAP) and all Financial Accounting Standards Board (FASB) recommendations for non-profits.

Annual Audit

An annual audit will be conducted by a certified public accountant.

Deposited Funds

United Way funds shall be deposited within five (5) business days during regular business operations, in such banks or other financial institutions as may be designated by the Finance Committee or Executive Committee.

Budget Approval

The total operating and IT budget must be approved by the Board of Directors.

Expense Reimbursement

Staff out-of-pocket and business-related expenses will be reimbursed with payroll as outlined in the Business Expense Reimbursement policy. Reimbursement requests submitted by the President/CEO must be reviewed and approved by the Board Chair, or a designee.

Payment Approvals

All payment requests are validated by the President/CEO, or appropriate UWWC staff member, before being processed by Accounts Payable. The invoice or payment request is then submitted by the Senior Staff Assistant for entry into Bill.com and the accounting software by UWWC's dedicated Your Part Time Controller representative. Final payment is then approved by the President/CEO.

In situations when a manual check is generated in-house, the pay request validation process will be followed and endorsed by the President/CEO. All appropriate backup documentation will be attached and the signer will verify that:

- The check is for the invoice presented
- The appropriate approvals have taken place
- The check is drawn on the correct account
- The check is for the correct amount

Two Board approvals will be required for all payments over \$2,500.00. All authorized approvers must be approved by the Board of Directors.

ACH Authority

Two people, one of them being a Board member, will approve ACH transactions that transfers funds out of the United Way bank account if needed. The people authorized to approve ACH transfers must be approved by the Board of Directors.

Insurance Coverage

A Directors and Officers liability insurance policy will be carried, coverage to include United Way staff, officers and other volunteers where applicable. United Way will also carry a basic business insurance policy.

Capitalization Policy

Property and equipment with a cost of \$500 or greater and having a useful life of three or more years shall be capitalized. Property and equipment are capitalized at cost.