

UWWC Policies
Current: 01-06-2020

<u>Review Entity</u>	<u>Policy Type</u>	<u>Policy Title (Sorted By)</u>	<u>Last Status:</u>	<u>Last Review Date:</u>	<u>Review Due Date</u>	<u>Monitor for Compliance Last Date:</u>	<u>Monitor for Compliance Due Date</u>	<u>Review Frequency</u>	<u>Board Approval Y/N?</u>
Staff	Operational	Agency Admissions Policy	Amended	April 23, 2015	April 23, 2016			Annually	No
Staff	Operational	Agency Relations Policy	Amended	April 23, 2015	April 23, 2016			Annually	No
Staff	Operational	Business Expense Reimbursement Policy			April 23, 2016			Annually	No
Staff	Operational	Corporate Credit Card Policy			April 23, 2016			Annually	No
Staff	Operational	Cost Allocation Policy	Reviewed	April 26, 2018	April 26, 2019			Annually	No
Staff	Operational	Donor Designation Policy	Revised	April 26, 2018	April 26, 2019			Annually	No
Staff	Operational	Donor Privacy Policy	Revised	April 26, 2018	April 26, 2019			Annually	No
Staff	Operational	Emergency Financial Assistance Policy			March 27, 2014			Annually	No
Staff	Operational	Finance & Operating Policies	Reviewed	May 16, 2019	May 16, 2020			Annually	No
Staff	Operational	Investment Guidelines	Revised	February 21, 2017	February 21, 2018			Annually	No
Staff	Operational	Personnel Policies & Practices	Amended	December 19, 2013	December 19, 2014			Annually	No

Policy Type: Operational | Fund Distribution
Policy Title: Agency Admissions Policy
Originally Adopted: December 15, 2005
Last Amended: April 23, 2015

United Way has the responsibility of assuring its contributors that agencies receiving support meet basic requirements for tax deduction purposes and are effectively providing needed services. This stewardship requires United Way to establish participation requirements and a mechanism for monitoring agency services. Agencies meeting basic requirements and agreeing to this unique relationship can then be considered eligible for funding. Funding levels are determined each year by a fund distribution process based upon such key variables as the amount of funds available and the urgency of existing needs, among others.

BASIC ELIGIBILITY REQUIREMENTS

To be considered eligible for United Way funding, an agency needs to meet the following criteria:

1. Be incorporated, not-for-profit and IRS tax exempt. Agencies receiving United Way dollars must be not-for-profit organizations that have been declared tax exempt under section 501(c)(3) of the Internal Revenue Code. A photocopy of the agency's IRS letter and a copy of the by-laws should be provided.
2. Provide human service programs based on documented need. The agency/program should address itself to an identifiable current need, demand, or problem in the community. Services which are supported by voluntary dollars should be clearly defined and their impact documented by the agency. They should be offered to a target population or geographic locale not presently served by existing programs.
3. Non-discriminatory. United Way of Whatcom County requires agencies desiring partner agency status to agree they will not discriminate in programs, services, staffing and/or volunteer areas on the basis of race, color, gender, disability, sexual orientation, age, national origin or religion.
4. Have an active, rotating, volunteer leadership that represents the diverse elements of the community. The agency's board of directors or governing body should consist of volunteers who participate in the policy-making processes, represent the diverse elements of the community, periodically rotate off the board, and meet at least quarterly. Subjects receiving the board's attention and active management should include agency budgets, annual review of executive staff, personnel policies, agency goals, objectives and programs, among others. Members of the volunteer structure should not receive financial remuneration from the programs or services they oversee.
5. Have sound financial and organizational management. The agency should provide a copy of its annual financial statements and a determination should be made as to the likelihood that the organization will meet its stated program objectives. Indications may include, in addition to an active board of directors:

- a. Financial management and reporting is in accordance with generally accepted accounting procedures.
 - b. Operating within its budget.
 - c. Obtaining financial support sufficiently diverse to avoid over-dependence on any one source of income.
6. All grant recipients funded by United Way of Whatcom County must comply with the Anti-Terrorism/Patriot Act.

Policy Type: Operational | Fund Distribution
Policy Title: Agency Relations Policy
Originally Adopted: December 15, 2005
Last Amended: April 23, 2015

I. Agency Audits and Financial Statements

United Way will examine partner agencies' annual financial statements and management letters for assurance that agencies are financially sound.

1. Each partner agency will provide a copy of the annual financial report approved by the partner agency's board of directors, for the United Way Audit Committee's review. The financial report will include at minimum a Balance Sheet and a Statement of Revenues and Expenditures, and will include all funds and activities of the agency.
2. Annual financial reports are to be submitted to United Way no later than 180 days after the close of an agency's fiscal year-end. If an agency is unable to meet its due date, a written request for extension must be submitted to and approved by the Audit Committee.
3. A copy of the "Management Letter", if one is issued by the Certified Public Accountant, should be submitted with agency audits. If the agency chooses, it can include its comments to the management letter.
4. United Way reserves the right to request additional information or audited financial statements for any individual agency, or to suspend allocations for failure to comply with this policy.
5. United Way will review each financial report submitted, and will provide reports to the Fund Distribution Committee on:
 - a. The status of each agency's compliance with this policy.
 - b. Any other information considered relevant to the Fund Distribution Committee's allocation decisions. Such information could include, but not be limited to, data that indicates that an agency is near insolvency, or is expending a disproportionate portion of its revenues on activities not meeting a community need normally supported by the United Way.

II. Non-Discrimination Policy

United Way of Whatcom County requires grantee's to agree they will not discriminate in programs, services, staffing and/or volunteer areas on the basis of race, color, gender, disability, sexual orientation, age, national origin or religion. This policy will allow grantee's to target specific populations for services. However, these services must be open to all people in the targeted populations.

III. Anti-Terrorism Compliance

All grant recipients funded by United Way of Whatcom County must comply with the Anti-Terrorism/Patriot Act.

IV. Agency Supplementary Fundraising

United Way of Whatcom County has the privilege and responsibility for soliciting the public on behalf of partner agencies in one community-wide fundraising drive per year. Those solicited include employee groups at their places of employment, corporate and other businesses, the labor community and the public at large.

The success of the United Way campaign depends upon the cooperation of partner agencies, both in their enthusiastic support of the campaign and in their refraining from competing with United Way. Restrictions on partner agency fundraising are designed to focus all energies on campaign success, not to hinder partner agency's effort of self-support.

Partner agencies are expected to refrain from solicitation of employee groups at their workplace for payroll deductions at any time of the year.

V. Partner Agency Staff Salaries and Benefits

The responsibility for the administration of partner agency's staff salaries and benefits rests with the agency's board. The decisions regarding salary increases, salary ranges and benefits rest with the partner agency's board of directors.

The United Way allocation is not a line-by-line allocation against an agency's budget; rather it is a lump sum distribution to specific agency programs. While the allocation itself may be influenced by cost factors presented by the agency, the distribution of the allocation to budget categories is an agency board responsibility.

VI. Fees for Service

The services provided by partner agencies of United Way of Whatcom County should be available to all regardless of income. However, it is recognized that some families and individuals can afford to pay part or all of the cost of services. United Way believes that those who can afford to pay part or all of the cost of services should be encouraged to do so. Therefore, the development of reasonable fee schedules is seen as a method of making services available to all without depriving those who are unable to pay.

Partner agencies of United Way of Whatcom County are encouraged to establish equitable fees for services rendered. Fee schedules should be related to the full cost of services and scaled downward to reflect the realistic ability of clients in various income categories to pay. Agencies should be certain that the fee is discussed and understood by their clients. The fee schedule to be used by agencies is a matter to be determined by agency boards of directors, but should be related to the actual cost of providing the service. When recipients of service have agreed to pay a fee, the agency shall exert reasonable effort to secure payment.

VII. Government Grants and Purchase of Service Contracts

United Way of Whatcom County encourages partner agencies to develop and maintain financial support sufficiently diverse to avoid over dependency on any one source of income. Partner agencies are therefore encouraged to explore and enter into government grants and government purchase of service contracts, as they can represent significant support for human services. At the same time, a number of factors should be considered when exploring government funding:

1. Every effort should be made to have government fund the full cost of providing service.
2. In determining full cost of services, include the management and supervision costs incurred in carrying out the program.
3. Have a contingency plan for changes in government funding. United Way has no means of accommodating to or replacing government support that is discontinued.

VIII. Venture Grants

Venture Grants are intended to provide short-term support for start-up, development or stabilization of new or untried agencies or programs, or to enhance the capacity of existing agencies and service delivery systems - for example, support for collaborative efforts among agencies or sectors by fostering the improvement of programs and agencies which are already a part of the local United Way system.

1. Venture Grants will normally be available for a period of twelve (12) months and renewable for up to three (3) years. While United Way will entertain applications for renewal on a year-to-year basis up to three years, it is important to note that there is no commitment to renew. In no event would more than two successive renewals be considered.
2. To be eligible for Venture Grants, agencies or groups must be incorporated, non-for-profit, IRS tax exempt and in good standing with the IRS. A photocopy of the agency or group's IRS letter and a copy of the agency or group's by-laws should be provided with the proposal.
3. Proposals for Venture Grant funds will be considered from both United Way and non-United Way agencies and groups. Each proposal should include the following:
 - a. A concise statement of project purpose and its relationship to the sponsoring agency's purpose(s) and program(s).
 - b. A description of the project, including project goals and objectives, expressed in measurable terms.
 - c. A total project budget, including requested Venture Grant support. Anticipated future funding requirements and sources, if the project is successful.

IX. Appeal of Annual Allocations

An appeal of an agency's allocation should be submitted as soon as possible, but no later than 30 days after receipt of the allocation letter. The appeal letter from the Agency President to the United

Way of Whatcom County Board Chair should be made on specific grounds that lend themselves to documentation. The three major grounds for appeal are:

1. The agency made an error in its presentation.
2. The Fund Distribution Committee clearly misunderstood the presentation.
3. There has been a significant change in the agency's circumstances.

Where possible, preliminary discussions between the Agency Executive and the United Way staff should be scheduled prior to the formal agency request for an appeal hearing. Following the receipt of a written request for a hearing, a meeting time mutually acceptable to both organizations will be scheduled. Agency appeals will be considered by United Way's Executive Committee or by a committee appointed by United Way's Board Chair. United Way's Board of Directors will make the final decision.

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

It is the policy of the United Way of Whatcom County 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.

Staff traveling on United Way business will be reimbursed for business expenses incurred.

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

UWWC business expense reimbursement must be submitted the first week of every month for the prior month expenses.

Falsification of business expense reimbursement requests/data constitutes fraud and may result in disciplinary action including termination.

Transportation Overview

UWWC staff members are expected to utilize the least expensive, reasonable method of transportation, and the most direct route when traveling by automobile. Staff will be compensated for their travel at the lowest of 1) miles at the current rate; or 2) coach airfare regardless of the method or travel actually utilized.

UWWC employees are subject to the following guidelines:

Automobile Transportation

1. Odometer readings are an acceptable method of tracking business miles. Requests should indicate total mileage driven and destinations.
2. UW business mileage will be reimbursed at the IRS federally recognized rate per mile.
3. UW will reimburse for travel between work site and destination.

Parking

1. Parking fees will be reimbursed in full with the provision of the receipt.
2. Where parking meters are in use, 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 other than as specified herein.

1. UWWC will reimburse meals only if one of the following applies
 - a. The employee is actively conducting UW business during the meal.

- b. The employee is outside Whatcom County AND the employee's normal meal time/type is significantly altered.
 - c. The employee has an approved overnight stay.
2. Meal amounts include tax/tip and total must be "reasonable."
 - a. Alcoholic beverages are not a reimbursable expense.
3. Receipts must be provided for every expenditure.
4. Each receipt should identify the location, date, amount, persons in party and reason for the meeting.

Conferences

Hotel accommodations will be reimbursed for the duration of the conference which includes the day before and the day after the conference for travel purposes. Transportation to and from the airport to the destination shall be at the least expensive method whenever possible. Tips for transportation, baggage or hotel, in a reasonable amount shall be allowed and receipt's should be obtained if possible but is not necessary.

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

A United Way of Whatcom County credit card is to be used for business related purposes at establishments where UWWC does not have a credit relationship. 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.
- Only the cardholder whose name is on the card is authorized to use the card.
- The card cannot be used for personal expenses or to obtain cash advances.
- Cardholders are responsible for keeping all credit card receipts. All receipts and/or appropriate documentation must be saved and submitted with the monthly expense report.
- 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 will 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.
- The President/CEO of United Way of Whatcom County 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: Finance Policies
Policy Title: Cost Allocation Policy
Originally Adopted: June 12, 2003
Last Reviewed: April 26, 2018

Purpose

United Way of Whatcom County will use a cost allocation structure common to the non-profit industry and in compliance with requirements by United Way Worldwide Functional Expense and Overhead Reporting Standards.

1. The cost allocation structure will break down all United Way expenses into one of the following three areas:
 - Management and General
 - Fund Raising
 - Program
2. The distribution of these expenses will be in keeping with generally accepted accounting principles (GAAP) and will be reviewed annually as part of the budgeting process. A further review will take place as part of the annual audit.
3. Internally and externally, United Way will quote our cost structure in terms of the percentage of expenses spent on:
 - Management and General
 - Fund Raising
 - Program
 - The percentages quoted will be from the most recent IRS form 990, or United Way Worldwide recommendation.

Policy Type: Operational | Finance
Policy Title: Donor Designation Policy
Originally Adopted: June 27, 2013
Last Revised: June 11, 2020

It is the policy of the United Way of Whatcom County that donors to the annual fundraising campaign be provided the option of designating their contributions to specific agencies, including non-partner as well as partner agencies. Donor designation is provided by United Way as a service to donors. The following guidelines apply to donor designations:

1. Partner agencies are prohibited from soliciting donor designations through the United Way annual campaign.
2. United Way will set a minimum designation amount of \$100.00 per agency on the pledge card. Designated gifts less than \$100.00 will be directed to the Community Impact Fund.
3. Donors requesting acknowledgement will also have their names sent to the designated agency for acknowledgement.
4. Agencies who are in compliance with the US Patriot Act will receive donor information no later than the last day in the month of February.
5. Gifts designated to partner agencies will be passed directly to the agencies and are not considered part of the Community Impact Fund allocations. Designated gifts will be paid as follows:
 - a. Designated gifts paid out to the agencies will be sent monthly beginning in April of each year for the agencies in compliance with the Patriot Act. The April payment will be for the months of January through March.
6. Gifts designated to non-partner agencies will be passed on subject to the following:
 - a. The designated agency must be a non-profit tax-exempt charitable organization as defined under section 501(c)(3) of the Internal Revenue Service Code. Agency must be in good standing with the IRS and be in compliance with the United States Patriot Act. Designations will not be sent to agencies that cannot document their status.
 - b. Designated gifts paid out to the agencies will be processed in four quarterly payments beginning no later than April 1 of the year following the campaign.
7. Gifts designated to all agencies will be passed on subject to the following:
 - a. All agencies receiving designated gifts will share in United Way's fundraising and administrative costs. A fee, set by the Board prior to each campaign, will be assessed as that share.
 - b. In addition, an uncollectible factor will be applied to all designations except one-time contributions by cash or check. The Board approved uncollectible percentage will be applied to each payment.
 - c. All agencies must certify compliance with the United States Patriot Act.
 - d. All designations are paid based on the dollars received at United Way.

- e. If the payment due is less than \$100.00 the amount will be held until the next payment cycle or by year end.
- 8. United Way of Whatcom County will attempt to ascertain the designation wishes of donors when the pledge form, or the report from the company, is unclear or ambiguous. If reasonable action does not determine the donor's wishes then the designation will be added to the Community Impact Fund.
- 9. Donor designation pledges will be passed on to the recipient agencies, unless United Way verifies the cancellation of a pledge. In the case of cancelled pledges, United Way will distribute the amount of pledge received from the donor up to the point of cancellation.
- 10. Periodically the United Way Board of Directors may allow designations to United Way special purposes.
- 11. In response to a natural disaster, pandemic, or other crisis, United Way of Whatcom County Board of Directors reserve the right to suspend donor designations to non-profit agencies for new donations made during the time period defined by the organization.
- 12. This Policy is to be reviewed annually by the Finance Committee.

Policy Type: Operational | Finance
Policy Title: Donor Privacy Policy
Originally Adopted: June 28, 2011
Last Revised: October 21, 2019

United Way of Whatcom County (United Way) values the trust its donors and other stakeholders place in the organization and adheres to the highest standards in gathering, using, and safeguarding their information. We do not rent, sell, or trade donor information to any third party outside of the United Way system.

The information you or your employer provides to us is used to help ensure accurate records for our campaign, to process and confirm receipt of your donation, and to respond to any of your requests. Your donation information may be shared with your employer. We also use your information to send acknowledgement of your gift information and to provide information about our work which we think you may find of interest. If you do not wish to receive such communications, you may let us know at any time by contacting the United Way office. In addition, every e-mail message you receive from United Way will include instructions on how to unsubscribe.

United Way educates our employees and volunteers on the importance of protecting the privacy and security of confidential personal and organizational information. Organizations that provide operational or other support services to us must also agree to safeguard your information in strict compliance with our Donor Privacy Policy.

We do not provide donor information to third parties except under the following conditions:

Designations – if a portion of your donation is directed to another United Way or agency, we provide your name, your contact information, the amount of your donation and your workplace to the organization receiving your donation. If you do not want this to occur, please indicate on your pledge information that you wish to remain anonymous. Although we encourage agencies to set high privacy standards, we do not control their policies and we therefore cannot take responsibility for their use of donor contact information.

Public Recognition – There are times when we publicly recognize and thank donors, volunteers, and other stakeholders for their generosity. If you prefer to remain anonymous, please indicate this when completing your pledge information.

Third Party Suppliers – In order to maintain cost effectiveness and continue to provide a high level of donor service, selected third parties (ie: data processing, pledge card scanning, or mailing firms) may conduct processing duties on our behalf. These companies will be required by United Way to enter into strict confidentiality agreements and agree not to keep information on file after the contract has been completed.

As Required By Law – United Way will release information when we are required to comply with the law.

Policy Type: Operational | Fund Distribution
Policy Title: Emergency Financial Assistance Policy
Originally Adopted: March 27, 2013
Last Revised:

Emergency financial assistance is intended for emerging or critical needs that arise outside of the regular fund distribution cycle. Support may be in the form of grants or advances on partner agency allocations, and will be provided only in case of exceptional need. Emergency funds will only be awarded where financial assistance is needed to continue critical services to the community that would otherwise be unmet. These funds can also be used to fill gaps between other funding sources for a short period of time.

1. To be eligible for emergency assistance, agencies or groups must be incorporated, non-for-profit and IRS tax exempt. Agencies must utilize all other available resources prior to seeking assistance, and the need must be in the form of an actual financial loss, rather than a projected loss.
2. These grants will only be available for existing programs that meet United Way's focus areas of Education, Income and Health.
3. Preference will be given to projects that utilize United Way funds as a challenge to leverage other support for the project.
4. Requests for emergency financial assistance will be considered from United Way and non-United Way agencies and groups. Priority will be given to United Way Partner Agencies. Each request should include the following:
 - a. A description of the emergency situation, including impacts on service delivery and on-going operation.
 - b. A total project budget, including requested emergency assistance, documentation of actual losses, replacement costs, and other resources available to address need.
 - c. Description of long term recovery plans, including plans for prevention of similar emergencies in the future.
5. The United Way of Whatcom County Agency Relations Committee will review all emergency financial assistance requests and make recommendations. The committee has the authority to approved early disbursement of previously approved grants. All other financial assistance decisions must be approved by the Board of Directors.

Policy Type: Operational | Finance
Policy Title: Finance and Operating Policies
Originally Adopted: May 13, 1986
Last Reviewed: June 18, 2020

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 three (3) 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 expenses will be reimbursed by voucher through the United Way office 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.

Check Signing Authority

Two signatures, one of them a volunteer, will be required for all checks in excess of \$500. Authorized signers must be approved by the Board of Directors.

ACH Authority

Two people, one of them being a volunteer will approve ACH transactions that transfers funds out of the United Way bank account. 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

Purchases of assets in excess of \$500 and having a useful life of three or more years shall be capitalized. Electronic equipment or other assets susceptible to theft shall be capitalized if its cost is greater than \$100 and its life is three or more years.

Donor Designations Paid by Third Parties

United Way of Whatcom County will record pledges to be paid by third parties if we run the campaign. An adjustment will then be made in the annual budget to show the income and expense of these third party payments. Income from company campaigns we do not run will be recorded in the budget as "Income from Other United Ways or Campaigns". If additional clarification is needed in how to book and record pledges, we will refer to United Way Worldwide standards and practices common to other United Ways.

Policy Type: Operational | Finance
Policy Title: Investment Guidelines
Originally Adopted: February 20, 2008
Last Revised: February 21, 2017

UWWC's Investment Guidelines have been developed based on UWWC's board-approved Investment Policy. These guidelines serve as direction to the Investment Manager who has been delegated the responsibility of investment of UWWC's funds by the Executive Committee. The performance of the Investment Manager will be monitored and evaluated by the Finance Committee, in relation to adherence to these guidelines. Investment managers will be selected through a bid process based on historical performance, fees and costs, and other common criteria.

Primary Objective	To assure safety of principal
Ranked Objectives	<ol style="list-style-type: none">1. Safety/Capital Preservation2. Capital Preservation Adjusted for Inflation3. Current Income
Benchmark	Rate of return benchmark proposal provided to Finance Committee by Investment Manager on an annual basis
Time Horizon	Net Assets and Reserve Funds are typically held for the long term, but are subject to withdrawal powers as the UWWC's Net Assets and Reserve Funds Policy allows.
Risk Tolerance	Balanced Growth (50/50 + or – 5 as defined by Investment Manager)
Rebalancing Procedures	On an ongoing basis, the portfolio will be monitored to ensure it remains on track to achieve the investment objectives. Market conditions and contributions to the portfolio can cause allocation fluctuations. Rebalancing will occur as needed, but will be completed at least annually to stay on the appropriate target.
Cash Limits	No minimum liquidity needs. Cash is handled separately.
Restrictions	Prohibited Investments - Investments in highly speculative instruments, including but not limited to options, commodities, real estate, non-financial assets, futures contracts, derivatives and other leveraged investments are prohibited. No individual stocks shall be purchased.
Reporting Requirements	Investment Manager will provide the Finance Committee with a quarterly report which includes the following, at a minimum: <ul style="list-style-type: none">• Portfolio performance• Performance comparison to established benchmark

- Historical performance trend/graph
- Market commentary and outlook
- Any variances to our investment guidelines
- Any proposed changes to the benchmark or investment guidelines

Meeting Frequency

Annually the Finance Committee will meet with the Investment Manager to discuss portfolio performance, investment guidelines and to determine appropriate investment performance benchmark

Review Frequency

Annually the Finance Committee will review the Investment Policy, Investment Guidelines and Investment Manager Contract.

Policy Type: Operational Policies
Policy Title: Personnel Policies and Practices
Originally Adopted: May 20, 1986
Last Amended: December 19, 2013

Table of Contents

WELCOME TO UNITED WAY OF WHATCOM COUNTY3

Employee Status.....4

 Exempt.....4

 Non-exempt.....4

 Regular Full-Time.....4

 Regular Part-Time.....4

 Temporary.....4

Equal Opportunity Employer4

Hours of Work.....5

 Standard Work Period.....5

 Office Hours5

 Non-exempt Employees.....5

COMPENSATION AND BENEFITS5

 Pay Administration5

 Payday5

 Breaks.....5

 Holidays5

 Sick Leave6

 Medical Leave.....6

 Personal Leave.....6

 Compassionate Leave6

 Jury Duty.....6

 Military Leave.....6

 Vacations7

 Time Sheets.....7

 Benefits – Health and Dental Insurance7

 Benefits – Retirement7

 Membership Dues and Costs.....8

Staff Training.....	8
PROGRESSIVE DISCIPLINE POLICY	8
Discipline.....	8
Other Grievances.....	8
Termination	8
Sexual, Racial, Ethnic, or Other Harassment	9
Alcohol and Drug Free Workplace	9
RECORDKEEPING	10
Personnel Records	10
Performance Reviews.....	10
References and Employee Information Requests	10
COMPUTERS, TELEPHONES, E-MAIL, VOICE MAIL, COPY MACHINE, FAX MACHINE, AND INTERNET	10
REIMBURSEABLE EXPENSES	11
CONFIDENTIALITY.....	11
EMPLOYEE ACKNOWLEDGEMENT FORM	12

WELCOME TO UNITED WAY OF WHATCOM COUNTY

Welcome to United Way of Whatcom County! As part of our paid staff, you join numerous volunteers and donors who work together to raise money to help meet critical health and human service needs in Whatcom County. This organization intends to hire employees who have a high degree of integrity and competence. We hope your employment will be rewarding and beneficial to you and United Way.

This document describes the personnel policies and procedures of United Way of Whatcom County. This information sets out general guidelines for personnel policies and practices, rather than statements of how specific situations will be handled. This information is not intended to be a statement or promise of specific treatment or a contract of employment, and should not be interpreted with this degree of specificity. All employees are encouraged to ask their supervisor when questions arise concerning particular situations. This information is intended to be a tool for decision-making on employment matters and a way for employees to learn the basic structure and philosophy of United Way of Whatcom County.

The United Way has an “employment at will” policy, which provides that both the employer and the employee have the right to terminate the employment relationship at any time “at will,” with or without just cause. You may resign your position at any time without having to state a justifiable reason for doing so, and the organization reserves the right to terminate your employment at any time, with or without stating a reason for the termination.

We work hard to comply with all applicable state, federal and local laws. If any part of this information appears to conflict with any applicable law, the provisions of this information will be interpreted or modified to allow strict compliance with the law.

Our primary mission is to serve the needs of our community, both directly and through other agencies. For this reason we need the flexibility to apply our policies as appropriate under varying circumstances, so we retain the discretion to modify, interpret, or even decline to apply the specific provisions of this manual in any particular situation.

United Way has approved this manual through the action of the Board of Directors. From time to time it is necessary to modify or update these policies and practices, and that will be done at the discretion of the President/CEO. Employees will be notified of changes after they are made.

These policies and practices revoke and supersede any and all prior policies and practices whether formal or informal.

Employee Status

The supervision of the President/CEO is the responsibility of the Executive Committee of the Board of Directors. The President/CEO supervises all other employees.

Personnel policies and practices apply to all employees.

Exempt

Exempt employees are executive, administrative, and professional employees as those terms are defined in federal and state wage and hour laws. These employees are assessed and compensated based on the tasks they accomplish rather than the time in which the tasks are accomplished. These employees are not eligible for overtime pay or for formal compensatory time (time in exchange for hours worked).

Non-exempt

Non-exempt employees are generally paid on an hourly basis. They are compensated for the hours it takes to perform their work. Non-exempt employees, who work in excess of 40 hours per week, will be paid at 1.5 times the employee's regular rate of pay. Vacation, sick leave, holiday pay or other leave during which no hours are actually worked, do not count towards overtime. Any overtime hours worked on a holiday will be paid at the regular overtime rate.

Regular Full-Time

A regular full-time employee has successfully completed the trial period, works the standard work period (40 hours per week), and is not a part-time or temporary employee. Regular full-time are employees eligible for all employee benefits. With the approval of the President/CEO regular full-time employees may work, on average, 30.5 to 39.5 hours per week as long as their pay is adjusted on a pro-rated basis, their job performance standards can still be met and any "short" weeks are not, generally, between mid-August and mid-November.

Regular Part-Time

A regular part-time employee has successfully completed the trial period, works only part-time (30 hours or less per week), and is not a temporary employee. Part-time employees are not eligible for employee benefits, except those required by law.

Temporary

A temporary employee, which could include a work study student, intern, sponsored loaned executive, etc., is employed on an hourly, per diem, weekly or monthly basis for a limited period generally not exceeding six months. Temporary employees are not eligible for employee benefits, except those required by law.

The classification of employee status is clarified in the employee job description and in writing at the end of the trial period.

Equal Opportunity Employer

United Way of Whatcom County is an equal opportunity employer. United Way will provide and maintain an employment environment based on individual initiative and achievement. United Way of Whatcom County wants all its employees to derive maximum satisfaction and pride from their association with United Way. Employees of United Way shall be employed on an equal opportunity basis without regard to race, color, age, religion, gender, national origin, sexual orientation, disability, veteran status, or any other characteristic protected by law.

Hours of Work

Standard Work Period

The standard work period consists of forty (40) hours per week. Generally, this is five; 8-hour days with one hour unpaid lunch each day. With President/CEO approval employees, may take a shorter lunch period and thereby leave and/or arrive earlier for work. Non-exempt employees are expected to arrive on time and work the full workday.

Office Hours

Office hours are from 8:00 a.m. to 5:00 p.m., five days per week, Monday through Friday. However, these hours may be adjusted by the President/CEO.

Non-exempt Employees

Non-exempt employees are expected to work during the normal office hours and are not expected to work more than the standard work period of eight hours per day and/or 40 hours per week. Overtime work must have prior approval of the President/CEO. Failure to obtain prior approval for overtime work may be cause for disciplinary action.

COMPENSATION AND BENEFITS

Pay Administration

Each employee's pay, either hourly, salary or other, is generally reviewed on an annual basis as part of the employee's performance review and as part of the annual United Way budget process. As a result of the review an employee's salary may be adjusted upward, downward or remain the same. Changes in salary are generally effective at the beginning of United Way's budget year. Pay adjustments will be based on the employee's performance review and the ability of United Way to fund pay adjustments. Wages paid by the hour will be based on full time equivalency (FTE) of 2080 hours per year. Salaries for all employees, except the President/CEO, are set by the President/CEO subject to Board approval. The President/CEO's pay is set by the Executive Committee subject to Board approval.

Payday

Employees are paid twice monthly, usually on the fifteenth and the last day of the month. If payday falls on a Saturday, Sunday or holiday, payment is made on the preceding workday.

Breaks

All employees are entitled to a fifteen-minute break for every four hours of scheduled work. Breaks must be taken flexibly as time and workload permit.

Holidays

All full time employees receive pay for the following holidays:

- New Year's Day – 1st of January
- Martin Luther King Jr. Day – Third Monday of January
- President's Day – Third Monday of February
- Memorial Day – Last Monday of May
- Independence Day – 4th of July
- Labor Day – First Monday of September
- Veterans Day – 11th of November
- Thanksgiving – Fourth Thursday of November
- Thanksgiving Friday
- Christmas Day – 25th of December
- Floating Holiday (after 6 months)

Holidays falling on Saturday will be observed on the preceding workday. Holidays falling on Sunday will be observed on the following workday. The Floating Holiday may be taken at any time subject to the

prior approval of the President/CEO. Non-exempt employees required to work on a holiday will receive compensation time at 1-½ times employee's regular hourly rate.

Sick Leave

Sick leave accrues at the rate of one day per month of employment with unlimited carryover of accumulated sick leave. The purpose of accumulated sick leave is to cover absences due to minor and major illnesses, visits to healthcare professionals, pregnancy, or care of sick children, and sick leave may not be used for the same broad array of reasons as accumulated vacation. United Way may require medical confirmation of illness before a leave is approved, or of the employee's ability to return to work before permitting the employee to return to work. United Way reserves the right to ask for a doctor's excuse, or an independent medical exam, for extended illnesses or a pattern of illness. Accrued sick leave is not compensable upon termination of employment. Except in emergencies, all employees are required to call the United Way office prior to or within one half hour after the start of the working day if they expect to be absent for the day.

Medical Leave

Unpaid medical leave beyond accrued sick leave may be granted to employees who have worked at least one year. Up to 12 (twelve) weeks, defined as the employee's normal or average workweek, may be granted for the birth or adoption of a child or a serious health condition of the employee, child, parent. United Way requests at least two weeks advance notice to consider medical leave and may require medical documentation regarding the need for such a leave. Employees returning from leave will generally be reinstated to their jobs or equivalent positions in accordance with applicable laws. United Way will maintain medical and dental coverage for up to 12 (twelve) weeks during medical leave. Employees will not accrue vacation or sick benefits during medical leave.

Personal Leave

An employee with one or more years of continuous service may be granted a maximum of three months leave of absence without pay for personal reasons or emergencies, at the discretion of United Way. Approval must be granted from the President/CEO and the Executive Committee. An employee returning from personal leave will be reinstated to the same or equivalent position as if the employee had been actually working during the leave of absence period. The United Way reserves the right to approve or deny unpaid leave based on the needs of the organization and the circumstances of the request.

Compassionate Leave

Paid leaves of absence will be granted to employees who experience a death in the immediate family. Immediate family is defined as spouse, dependent, sibling, parent, grandparent, and domestic partner. Compassionate leave will consist of three (3) days for each occurrence, to a maximum of nine (9) days per calendar year. Prior approval is required from the President/CEO for Compassionate Leave.

Jury Duty

Paid leaves of absence are granted for jury duty and court appearances over which the affected employee has no control when the employee is not a party to the court action. United Way will make up the difference between the amount received for jury duty or witness service and the amount of regular employee earnings.

Military Leave

Employees with military reserve status will be allowed to participate in military training duty for two weeks annually and granted other such benefits as allowed by federal law. United Way will make up the difference between military pay and the amount of regular employee earnings.

Vacations

Paid vacation time off benefits the employee and United Way. Paid vacation benefits are granted for this purpose and employees are expected to take their entire vacation during the calendar year. The accumulation of vacation is discouraged but allowed if necessary due a variety of factors that may influence work and personal schedules. All vacation time must be approved in advance by the President/CEO and cannot be taken during a time critical to the job performance of an employee. All vacation requests by supervised employees are to be e-mailed to their supervisor for approval, all other employees are to e-mail the President/CEO for approval. Upon approval of the vacation request, the employees are to attach a copy of the e-mail approval to the time sheet that the vacation is to be paid. The President/CEO vacation request is to be approved by the Board Chair.

Vacation accumulation begins at the end of the first full month of employment. The calendar year January 1 through December 31 will be the accrual year. Vacation may not be scheduled during critical periods of employee job performance.

Employees' Vacation Benefits are as follows:

- In the first year: 5 working days (accrued at .42 day/mo.)
- In the 2nd through 4th years: 10 working days (accrued at .83 day/mo.)
- In the 5th year through 8th years: 15 working days (accrued at 1.25 day/mo.)
- In the 9th year and beyond: 20 working days (accrued at 1.66 days/mo.)

Employees may carry over a maximum of 20 vacation days at the end of the fiscal year with the approval of the President/CEO.

Time Sheets:

All employees are furnished with an excel file with all time sheets for the year to be fill out by the employee. At the end of each pay period the employee or supervisor are responsible to turn in their time sheet to the Finance/HR Manager. Supervisors are to approve their employee time sheets. The President/CEO is to approve all employee time sheets and the Board Chair approves the President/CEO time sheet

Benefits – Health and Dental Insurance

United Way provides employee health insurance through a group plan, with coverage and benefits determined annually based on the costs of coverage, the ability of United Way to fund coverage and other such details that may affect the budget process. Coverage is available only to regular employees scheduled to work full time, and includes medical, vision and dental coverage for the employee and their dependents. Terms of the coverage, including who may be covered as a dependent, are defined by the insurance carrier.

Benefits – Retirement

United Way provides employee retirement benefits, with amounts and contributions determined annually based on the ability of United Way to fund the benefit and other factors that may affect the budget process. Only employees who are working in regular full time positions are eligible for retirement benefits. Up to eight- percent (8) % of the employee's base pay may be paid into a 403(b) self-directed retirement plan.

Membership Dues and Costs

United Way benefits from employee's participation in community organizations and will reimburse membership dues or fees or other reasonable costs. Reimbursement must be approved by the President/CEO before commitment for the expense occurs.

Staff Training

United Way encourages continuous education and training. Every year the Finance Committee will review the budget for staff training. Upon Board approval of the budget staff training will be available. The President/CEO approves all staff attendance for training.

PROGRESSIVE DISCIPLINE POLICY

Discipline

Conduct, which is, or has potential to be detrimental to United Way's mission, to an employee's individual job performance, or to the ability of others to perform effectively, is subject to discipline. The United Way tries to handle all discipline situations in an appropriate and progressive manner to encourage prompt resolution of the problem.

The type of discipline which may be imposed ranges from a verbal reprimand to immediate termination. The nature of the discipline will depend on a variety of factors including the severity of the conduct; the nature of the conduct; the harm, real or potential, to United Way or employees or volunteers; and other relevant factors.

The following kinds of disciplinary measures may be appropriate sanctions for employee misconduct:

- Verbal Reprimand
- Written Reprimand
- Final Written Warning Prior to Termination for a Specific Act or Behavior
- Suspension Without Pay
- Termination

All disciplinary actions will be recorded and a memorandum placed in the employee's file.

An employee may appeal any disciplinary action to the President/CEO and thereafter to the Board of Directors through the Board Chair. Appeals must be in writing and must explain the employee's disagreement with the disciplinary action taken. Appeals must also be presented within fourteen (14) calendar days of the date of the appealed disciplinary action. The Board's decision on the appeal is final.

As discussed earlier, the provisions in this section on discipline do not alter an employee's "at will" status.

Other Grievances

In the event that an employee has an unresolved grievance with an employee, volunteer or vendor, the recourse shall be to the President/CEO. If the unresolved grievance is with the President/CEO, recourse shall be to the Board Chair or Vice Chair. The Board of Directors may appoint a committee to review the grievance. All grievances must be submitted in writing within 14 calendar days of the event or action on which the grievance is based.

Termination

Employment with United Way of Whatcom County is "at will" as defined elsewhere in these policies and practices. United Way is free to terminate an employee at any time with or without cause and for any reason or no reason. Termination may, however, be initiated by United Way for such reasons as

misconduct, excessive absences or tardiness, unsatisfactory work performance, unsatisfactory work relationships with other employees, donors, volunteers, vendors, etc., violation of policies, practices and procedures and other issues as may arise. Employees who wish to terminate their employment should give written notice to the President/CEO two weeks in advance. The effective date of termination is the last day the employee actually worked and is not extended to include vacation and/or paid holidays. However, employees will be paid for any accrued vacation. United Way reserves the right to pay the employee for the two-week notice period in lieu of the employee working during their last two weeks.

Sexual, Racial, Ethnic, or Other Harassment

Harassment can take many forms. In general terms, it includes conduct, both verbal and non-verbal, which is intended to, or which has the effect of, making the recipient uncomfortable. When harassment is based on or motivated by sexual, racial, ethnic, or other unlawful considerations, it is a form of discrimination and it is unlawful. Regardless of motivation, harassing behavior runs contrary to the spirit of cooperation and team work that is the foundation of our organization, and is strictly against policy.

The United Way has an especially strong policy prohibiting sexual harassment. Sexual harassment is conduct of a sexual nature, whether verbal or non-verbal, which is motivated by considerations of sex or gender, which is unwanted by the recipient, and which affects an employee's conditions of employment or creates a hostile, intimidating, or offensive working environment. Sexual harassment will not be tolerated, and United Way urges all employees who feel that they have been the object of sexual harassment in the workplace, to report this harassment immediately. It is especially important for employees to report instances of sexual harassment to a supervisor or other management representative, because it is difficult or impossible for the agency to know that such harassment is occurring unless it is reported by employees. If for any reason you feel uncomfortable bringing a sexual harassment concern to the attention of your supervisor, you should contact the Board Chair, Vice Chair, second Vice Chair, Treasurer, Assistant Treasurer or immediate past Board Chair or any other member of the Executive Committee.

All sexual harassment complaints will be treated with the maximum possible confidentiality, and will be thoroughly and promptly investigated. Regardless of the outcome of the investigation, no one will be penalized for bringing a sexual harassment claim or a complaint. Any person who attempts to threaten, intimidate, or otherwise discourage an employee from bringing or cooperating in an investigation of a sexual harassment complaint will be subject to strong discipline, up to and including termination of employment.

Of course, any kind of harassment is considered misconduct, and people who have harassed other employees will be subject to corrective action and/or discipline, up to and including termination.

Alcohol and Drug Free Workplace

It is the objective of United Way of Whatcom County to provide an alcohol and drug free work place for employees. Alcohol and drug abuse are recognized by United Way as treatable conditions. United Way encourages employees to obtain assistance with these conditions through counseling and/or treatment for alcohol and drug abuse.

United Way of Whatcom County explicitly prohibits:

- The use, possession, solicitation for, or sale of illegal drugs, alcohol, or prescription medication without prescription on company premises or when performing an assignment.
- Being impaired or under the influence of drugs or alcohol away from company premises, if such impairment adversely affects employee work performance, the safety of the employee or others, or puts at risk the organization's reputation.

- Alcohol consumption in an amount that results in impairment at United Way sponsored functions and/or social events.

Reasonable suspicion: A belief based on objective facts sufficient to lead a reasonable person to suspect that the employee's ability to perform the job properly and safely is impaired or reduced. For example, any of the following, alone or in combination, may constitute reasonable suspicion:

- Slurred speech, or irregular and unusual speech patterns.
- Impaired judgment.
- Alcohol odor or breath.
- Uncoordinated walking or movement.
- Unusual or irregular behavior such as inattentiveness, listlessness, hyperactivity, hostility or aggressiveness.

Employees who violate this policy are subject to appropriate disciplinary action including termination.

RECORDKEEPING

Personnel Records

A personnel file is maintained for each employee, to include such items as application forms, resumes, reference letters, performance reviews, etc. Personnel files are retained by United Way in a confidential and secure manner. Employees may review their own file by request to the President/CEO, up to two times per year. Handling of personnel files will be consistent with current legislation pertaining to the confidentiality of employment records.

Performance Reviews

Supervised employees will be evaluated by their supervisor and the President/CEO will evaluate all other employees on a regular basis following guidelines developed for that purpose. Evaluations typically will be done annually, however evaluations may be more or less frequent at the discretion of United Way. The Board Chair/CVO, and others designated by the Board Chair, will evaluate the President/CEO. Performance for the President/CEO will be measured against organizational goals and objectives and standards common to the President/CEO position.

References and Employee Information Requests

All inquiries regarding current or former employees must be referred to Human Resources. No one else is authorized to release any information about current or former employees. Human Resources will release only information pertaining to employee positions held, dates worked and position responsibility information. Any additional information, such as performance reviews and wage information will only be released after receiving a written release signed by the current or former employee.

COMPUTERS, TELEPHONES, E-MAIL, VOICE MAIL, COPY MACHINE, FAX MACHINE, AND INTERNET

United Way maintains its computers, telephone, fax machines and other communications resources to help with the agency's work, and may review the use of this technology by employees at any time, whether the use is work-related or personal and regardless of any passwords or security features installed by the employee. Employees must provide a list of passwords and access codes to allow emergency access, which will be maintained in a secure and confidential location. Personal use of these technologies is not encouraged but may be permitted if the use is minimal and does not in any way interfere with United Way business, customer service needs or timely job performance. These

technologies may not be used in any way that may be disruptive, offensive to others or harmful to morale. Employees must refrain from using equipment, supplies or other firm property in support of activities related to other business ventures.

REIMBURSEABLE EXPENSES

Reimbursable expenses incurred while conducting United Way business include travel cost, mileage and other reasonable direct out-of-pocket costs. Auto mileage rates are established each year during the annual budget process based on IRS recommendations. Reimbursement is made by voucher. Receipts are to be included for reimbursable expenses.

CONFIDENTIALITY

United Way maintains extensive records about donors, agencies, companies and other United Way stakeholders that can be of a sensitive and/or private nature. Employees are required to maintain the information gained through their employment as confidential and private both during their employment and after they leave the employ of United Way.

UNITED WAY OF WHATCOM COUNTY
PERSONNEL POLICIES AND PRACTICES
EMPLOYEE ACKNOWLEDGEMENT FORM

The Personnel Policies and Practices describe important information about United Way of Whatcom County and I understand that I should consult the President/CEO regarding any questions not answered in the policies and practices. I have entered into my employment relationship with United Way of Whatcom County voluntarily and acknowledge that there is no specified length of employment. Accordingly, either I or United Way of Whatcom County can terminate the relationship “at will”, with or without cause, at any time, so long as there is no violation of applicable federal or state law in the termination of employment.

Since the policies and practices described here are necessarily subject to change, I acknowledge that revisions to the handbook may occur, except to United Way of Whatcom County policy of employment “at will”. All such changes may supersede, modify, or eliminate existing policies and practices. Only the President/CEO acting with United Way Board approval is authorized to modify these policies and practices, and any such modification must be in writing and/or noted in official Board minutes.

Furthermore, I acknowledge that the policies and practices are neither a contract of employment nor a legal document. I have received the policies and practices, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it. I understand that my continued employment constitutes acceptance of the policies and practices.

EMPLOYEE'S NAME (printed): _____

EMPLOYEES' SIGNATURE: _____

POSITION DESCRIPTION: _____

(Title, Employee Status) _____

DATE: _____