

Board Policy for Reserve Account Spending Authority adopted March 2022

Board controlled accounts are in bold

"use with Board approval" means no funds to be used from that account without Board approval regardless of the amount

"use with Board notice" means Board is to be notified of any fund use regardless of amount

"operational" means funds can be used up to the limits set in Board policy (currently limits minister-approved expenditure to \$5000 total from any account)

spending limits are in the Governing Manual 2.4 Financial Condition and Activities

Assets

Current Assets

1000 Checking - Primary	operating account; we pay bills from here
1002 UU Common Endowment Fund (UUCEF)	restricted by Board policy
1151 Key Bank (9900)	savings account; use if needed with Board approval
1171 Min Benevolent Disbursements	Minister's fund/pastoral care; minister's use
1173 Pay Pal Fundraising Balance	operational; gets transferred to operating account
1175 Key Bank eBay	operational; used for esales; transfers to operating account

Net Assets

Unrestricted - Fund Principal	unrestricted means it was budgeted and not based on restricted donations-no strings attached
3100 General Operating Fund	operational
3210 General Operating Reserve (5%)	use with Board approval
3260 AUCT Auction Inc-Exp	operating fund for Auction
3340 Sabbatical Reserve	use with Board notice for staff other than the minister; use with Board approval for the minister
3370 Staff Reserve operating fund	

Temporary Restricted

temporarily restricted means it may have been donated or fund raised or budgeted; funds were set aside for this use but could be used for other things

3240 Community Life	operational
3241 Faith in Action Reserve Fund Balance	operational
3242 Resource	operational
3243 Faith Development	operational
3244 Spiritual Life	operational
3470 BMMF Major Maintenance	operational; use with Board approval if amount exceeds Board policy
3475 Major Project Reserve	use with Board approval

Permanently Restricted

permanently restricted means funds were donated for this specific purpose and must be used for that purpose

3200 Sales Tax Reserve Fund Balance	operational
3270 GRNDS & Landscaping	operational
3280 Choir & Music Fund	operational
3290 Piano Maintenance	operational
3300 Partner Church - BENEV	operational
3310 Auction Community Fund - Donor Restricted	operational/pastoral; for those who would otherwise be unable to participate in the auction
3350 Safe Congregation Reserve	operational
3360 Volunteer Recognition Reserve	operational
3390 Warm Windows	operational
3400 Nursery Fund	operational
3410 Raise the Paddle - Tiny Houses Balance	operational
3415 Raise the Paddle 2020-Technology	operational
3420 BOOK Sale Inc-Exp	operational

3430 Share-the-Plate & Spec Offrng - BENEV	operational; place holder for Share the Plate collection
3440 Fund for Benevolence Disbursements - MIN	operational; place holder for Minister's fund
3450 Guest at your Table - BENEV	operational
3460 MIN - Ministerial Transition	used by Search Team or Board; Board approval only
3495 Mortgage Reserve	pay off the mortgage reserve; use with Board approval