

UUFSD Policy and Procedure Document**Policy ID: 475****Title: Casas de Luz Operations**

Date Approved: April 19, 2016 by the Board of Directors

Purpose

Casas de Luz (“Homes of Light”) (CDL) is a social action project of the Fellowship dating from 2005 when the Social Action Committee suggested an in-kind donation drive to support families in Tijuana, Mexico. CDL has evolved into a multi-action project dedicated to home builds, repurposing building materials, food and furniture programs, education, and building community centers, in the San Diego-Tijuana international metropolitan area. These activities can be transformational for the beneficiaries. CDL also encourages spiritual development of both youth and adult participants through donations, home builds, internships, high school clubs, and living UU values.

As it has grown, CDL has partnered with organizations outside UUFSD to leverage its activities, and has developed donors willing to earmark donations for CDL purposes. CDL also continues to be supported directly by UUFSD through Generosity Sundays, participation in Religious Education, donation drives, annual home builds, integrated back-office activities, and so forth.

Because of the growth of CDL and its extensive activities, this Policy records and clarifies the status and operations of CDL and its relationship to other Fellowship activities. The goals of this policy are to establish a sustainable balance of CDL and other Fellowship activities within our community, and to assure CDL operates within Fellowship policies and mitigates liability risk.

Policy

As a social action project of UUFSD, CDL has no separate legal structure and is, in principle, no different than other UUFSD social action projects. For convenience, however, and due to its unique size and scope, CDL has a discrete identity for donations and activities, and is treated somewhat differently for UUFSD budgeting, accounting, and fundraising procedures.

The Fellowship is committed to supporting and assuring the continued success of this significant social action of the Fellowship, and engaging Fellowship members, friends, and youth in its activities, including participating in home-builds, repurposing with a purpose, donating, integration into RE classes, newsletter publicity, etc.

Procedure

Maintaining 501(c)(3) status. As a tax-exempt 501(c)(3) religious organization, the Fellowship pursues tax-exempt religious activities; CDL is an unincorporated social action project of the Fellowship operating as part of the Fellowship’s tax-exempt religious activities. CDL shall not establish a separate legal identity. CDL may operate in some respects discretely from the Fellowship (different website, logo, non-legal board of advisors, procedures, outside fundraising, etc.) but all such activities shall prominently reveal that CDL is “a social action project of the Unitarian Universalist Fellowship of San Dieguito, Solana Beach, CA.”

Operations of CDL. CDL performs the activities described in the Purpose section above. If CDL wants to expand or redirect to different social action activities, the Board must agree and change

this Policy. CDL uses the Fellowship's office, equipment, insurance, accounting, supplies, space, staff, vehicle, publicity, etc.

Financial Issues (Accounting, Budgeting, Financial Controls). All CDL revenues and expenses are accounted for in the UUFSD accounting system. They are booked in a Temporary Restricted Account dedicated to CDL. CDL funds are maintained with other UUFSD funds in UUFSD-designated financial institutions. The CDL Temporary Restricted Account is used only for CDL and the balances in it are not available for other Fellowship uses. Balances in the CDL Temporary Restricted Account may be rolled over from one fiscal year to the next without being lost. Because of the variable nature of CDL's activities, CDL is self-funding and is exempt from annual UUFSD budgeting and authorization request requirements (including Policy 120: Authorization for Spending of UUFSD Funds), and has no spending authority from the general operating budget of the Fellowship. CDL follows regular Fellowship financial and booking controls, such as check signatures, receipts, reimbursements, etc. (including Policy 141: Reimbursements and Check Requests).

Handling of Donations to CDL. Donations earmarked by the donor for CDL (whether from external donors or Fellowship members and friends) are booked to the CDL Temporary Restricted Account. Ordinarily checks should be made payable to the Fellowship with an indication that they are for CDL. Gifts to CDL through the Fellowship are ordinarily tax deductible and the Fellowship will issue an appropriate receipt or charitable gift tax letter to the donor as required by law. In-kind donations should be receipted with an appropriate charitable contribution form.

Fundraising Activities of CDL at the Fellowship. Because CDL raises funds in addition to the Fellowship's general fundraising, there should be a healthy and coordinated balance between CDL-specific fundraising at the Fellowship and other Fellowship fundraising activities. CDL fundraising activities should be sensitive to these concerns and should be scheduled in coordination with other major fundraising activities such as auctions, dining for dollars, pledge drive, capital campaign, etc. (see Policy 420: Stewardship Commission). As a baseline, CDL is entitled to the proceeds of one Generosity Sunday per year.

Compliance with Policies, Procedures and Laws; Liability Protection. CDL follows all relevant Fellowship policies, including specifically Child and Youth Protection (Policy 520). CDL operates in compliance with United States and Mexican law. It strictly operates under the ambit of UUFSD insurance policies and actively seeks to mitigate liability risks and protect volunteers.

CDL vehicle(s). Vehicle(s) used by CDL are owned by UUFSD, which pays insurance, registration, etc., from general UUFSD funds; CDL pays maintenance, fuel, etc., incident to its use. Any vehicle identified as CDL shall prominently display "a social action project of the Unitarian Universalist Fellowship of San Dieguito, Solana Beach, CA."

Management Committee and Oversight. A standing management and coordination committee ("the Casas de Luz Committee") is established, consisting of the CDL program leader, the chair of the Social Action Committee, the minister, and the Fellowship Vice-President (or other Board designee) (actual composition may vary). The committee is empowered and delegated ample authority to identify and resolve issues relating to the successful and compliant operation of CDL and its coordination with other Fellowship activities; to waive UUFSD policies; and to protect UUFSD from liability from CDL activities.