

**POLICY MANUAL OF
THE SUUSI FOUNDATION, INC.**

Effective May 31, 2022

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Section 1: THE SUUSI FOUNDATION MISSION STATEMENT & ORGANIZATION

1. The mission of The SUUSI Foundation, Inc. (a.k.a. "The SUUSI Foundation") is to:
 - a. Hold, protect, and manage grants received from the Southeast Unitarian Universalist Summer Institute, Inc. (a.k.a. "SUUSI"), the sister organization of The SUUSI Foundation;
 - b. Receive, hold, protect, and subsequently fully fund "SUUSIships" as requested by SUUSI each year;
 - c. Operate and manage a fund to be called "The SUUSI Endowment Fund", as outlined in this policy manual, independent of, apart from, and without governing oversight of the Southeast Unitarian Universalist Summer Institute, Inc. (a.k.a. "SUUSI"); and
 - d. Hold, protect, and manage additional income, assets, or other funds, which are earned, received, or donated to The SUUSI Foundation.
2. The SUUSI Foundation is a nonprofit corporation in the state of Georgia. This status must be renewed annually. The state of incorporation may change as determined by the Board of Directors of The SUUSI Foundation (a.k.a. "the Board" or "Board").
3. The Board is ultimately responsible for the financial, ethical, and long-range health of The SUUSI Foundation.
4. As stated in the bylaws of The SUUSI Foundation, the Corporation is organized exclusively for the benefit of, to perform the functions of, or to carry on the purposes of the Southeast Unitarian Universalist Summer Institute, Inc. ("SUUSI"), a Florida not for profit corporation. Therefore,
 - a. To comply with its mission, the Board shall not seek to influence the programming of SUUSI through any formal or informal process and shall not seek to control or influence the SUUSI director nor any staff; and
 - b. The purpose of assigning and funding any staff members of The SUUSI Foundation shall be to maintain independence of and from the SUUSI staff.

Section 2: BOARD OF DIRECTORS

2.1: Guiding Principles

1. The SUUSI Foundation's Board of Directors shall be known as "the Board" or "Board" in this policy manual.
2. Board meetings shall be conducted using Robert's Rules of Order. At the discretion of the Board, other rules of order may be adopted for a specific action. Those rules may include a decision to act in consensus.
3. The Secretary, on behalf of the Board, shall continually publish this policy manual and the corporation's bylaws at <https://www.thesuusifoundation.org> (the "website") as a means of public distribution and availability of its operating policies and procedures.
4. The Secretary, on behalf of the Board, shall continually publish board meeting minutes on the website after they are approved. Minutes will not include any discussions held during an executive session.
5. Any person may attend any meeting of the Board. Upon recognition by the President, they shall have the courtesy of the floor but shall have no vote.
6. Ownership of capital equipment is strongly discouraged and may only occur through express approval of the Board for each specific item accrued.
7. The Board is solely responsible for matters dealing with taxation and legal concerns.
8. The Board shall ensure that The SUUSI Foundation has proper insurance coverage.
9. The Board shall act to maintain The SUUSI Foundation's tax-exempt status as recognized by the Internal Revenue Service on February 28, 2017, effective the date of incorporation in the state of Georgia as noted on the state issued Certificate of Incorporation dated August 31, 2016.
10. The Board shall, on at least an annual basis, review and update as needed, this policy manual and the corporation's by-laws. Changes to this policy manual may be approved by a majority of the voting members of the Board, except where alternate voting requirements are stated in this manual.

2.2: Board Composition

1. The Board is comprised of 7 members as outlined in Article 4 of The SUUSI Foundation's bylaws:
 - a. Five members serving concurrently as members of the Southeast Unitarian Universalist Summer Institute, Inc. (a.k.a. "SUUSI") Board of Trustees, for a term of one year each;
 - b. Two Board members-at-large appointed by the Board, for a term of two years each. Further,
 - i. Board members-at-large must have attended at least two of the last three SUUSI conferences.
 - c. Terms are for one year, as specified in The SUUSI Foundation bylaws. There is no limit on the number of terms served, and directors may be removed at any time, for any reason, by a unanimous vote of the remainder of the Board.

2.3: Standing Committees

2. The following standing committee exists within the Board. Their respective roles are:
 - a. Executive Committee, which consists of:
 - i. The officers of the Board: President, Vice President, Secretary, and Treasurer.

2.4: Responsibilities of the President

1. The President shall announce meetings, determine meeting agendas, lead or arrange the leading of meetings, serve as the official representative of The SUUSI Foundation in legal and fiduciary matters. The President shall also appoint committee chairs for standing committees of the Board.

2.5: Responsibilities of the Vice President

1. The Vice President shall perform all duties of the President should the President become incapacitated or vacate the office, and the Vice President shall coordinate the logistics of various meetings of the Board.

2.6: Responsibilities of the Treasurer

1. The Treasurer shall maintain The SUUSI Foundation's annual state registration, secure a Fidelity Bond and purchase adequate insurance coverage as determined by the Board, coordinate the annual budget that is approved by the Board, and report on the financial status of The SUUSI Foundation at least annually.

2.7: Responsibilities of the Secretary

1. The Secretary of the Board shall continually publish copies of the bylaws, this policy manual, and all approved meeting minutes on The SUUSI Foundation's website.

2.8: Board Member Expectations

1. Board members are expected to:
 - a. Determine, understand, and support The SUUSI Foundation's mission and purpose;
 - b. Ensure the long-term health and welfare of The SUUSI Foundation;

- c. Recruit or appoint new Board members as needed, ensuring a balanced Board composition of experience, skills, and community representation;
- d. Orient new Board members;
- e. Assess Board process and performance, recognizing achievements and reaching consensus on areas needing focus;
- f. Prepare for and attend set Board meetings and emergency meetings, participate in scheduled conference calls, and respond to email communication requests for feedback from fellow Board members;
- g. Complete assigned tasks as required;
- h. Maintain confidentiality of Board discussions and actions as required;
- i. Read, understand and follow the Bylaws and Policy Manual of the Southeast Unitarian Universalist Summer Institute, Inc., The SUUSI Foundation's sister organization as named in Section 1;
- j. Read, understand and follow The SUUSI Foundation bylaws and this policy manual;

Section 3: BUDGET POLICY

1. The following statements shall be furnished by the Treasurer at appropriate times or as requested by the Board:
 - a. Balance Sheet.
 - b. Operating Statement, to include all costs and expenses incurred by the organization.
 - c. Reconciliation of Equity. Statement of changes in equity, including gifts, and special expenses, by line item.
 - d. Income and Expense reports.
2. The Board President shall send the annual budget to Directors of The SUUSI Foundation no later than October 1, of each year.
 - a. The budget shall be approved by a voting majority of a quorum of the Board.
3. The annual operating budget for The SUUSI Foundation shall be created from funds held by The SUUSI Foundation, excepting any funds of The SUUSI Endowment Fund or other reserved funds.
4. The SUUSI Foundation shall retain ownership, control, and management of The SUUSI Endowment Fund at all times.

Section 4: NON-BUDGETARY DISBURSEMENTS

1. The SUUSI Foundation is the owner of any funds granted to it by the Southeast Unitarian Universalist Summer Institute, Inc. (a.k.a. "SUUSI"), the sister organization of The SUUSI Foundation.

4.1: Fund Use

1. Disbursements of any funds, from The SUUSI Foundation to the Southeast Unitarian Universalist Summer Institute, Inc. (a.k.a. "SUUSI"), must meet all of the following criteria:
 - a. Subsequent to majority vote of the Southeast Unitarian Universalist Summer Institute, Inc. (a.k.a. "SUUSI") Board of Trustees, any formal, written request from them for any reason, excepting only the following exclusion(s) to said request:
 - i. Disbursement of funds within Section 4 shall not be issued, nor used for the payment of legal judgments.
 - b. Necessary to cover minimal operating expenses related to the operation of the Southeast Unitarian Universalist Summer Institute, Inc. (a.k.a. "SUUSI"), as specified in this policy manual and in keeping with The SUUSI Foundation's role as a supporting organization of SUUSI.
 - i. Disbursement of funds within Section 4 must be within the budget approved by the Board.

Section 5: THE SUUSI ENDOWMENT FUND

1. The SUUSI Endowment Fund (“Endowment Fund”) exists to provide for SUUSI in perpetuity. It offers a vehicle for those who wish to assure the existence and enhancement of SUUSI for future generations through donations such as bequests, charitable trusts, life insurance policies, planned giving, cash, and other similar gifts.
2. Endowment Fund shall be maintained as a fund separate from all other funds of The SUUSI Foundation.
3. The Board will make annual reports to the SUUSI Board of Trustees regarding the state of the Endowment Fund and will make opportunities to contribute to the Fund readily available to the SUUSI community each year.
4. The Board will regularly inform the SUUSI community about the SUUSI Endowment Fund, its uses, and how to donate to it. These means may include, but are not limited to: publicity, education, workshops, and The SUUSI Foundation’s website.
5. To further the goal of supporting SUUSI, SUUSI shall grant access to its information systems, including “SOLIS,” for the purpose of fundraising for the Endowment Fund. Access to SOLIS or any other systems shall be limited to adult age participant contact information only.

5.1: Fund Use

1. Disbursements from the Endowment Fund must meet one of the following categories of use:
 - a. Extreme financial emergency within SUUSI, brought about by unforeseen circumstances, or circumstance beyond the control of SUUSI, and used for the sole purpose of ensuring the continued viability of SUUSI, (or its successor organization). Further;
 - i. Disbursement of funds within category (a) is contingent upon there being no other funds available to The SUUSI Foundation;
 - ii. Disbursement of funds within category (a) is contingent upon a total available Endowment Fund of not less than \$250,000; excepting an extreme financial emergency as defined by category (a);
 - iii. Disbursement of funds within category (a) requires approval of at least 2/3 of the Board, including at least one Board member-at-large; and this voting threshold shall not be changed within this policy manual without approval of at least 2/3 of the Board, including at least one Board member-at-large;
 - iv. Disbursement of funds within category (a) requires a collective written statement, and individual signatures of the Board members voting affirmative, that the continued viability of SUUSI (or its successor organization) would be at risk without use of the Fund;
 - v. Disbursement of funds within category (a) shall not be issued, nor used to pay for approved budget items within any SUUSI operating budget;
 - vi. Disbursement of funds within category (a) shall not be issued, nor used for the payment of legal judgments.
 - b. Support of the mission and vision of SUUSI (or its successor organization). Further;

- i. Disbursement of funds within category (b) is contingent upon there being no other funds available to The SUUSI Foundation;
 - ii. Disbursement of funds within category (b) is contingent upon a total available Endowment Fund of not less than \$250,000;
 - iii. Disbursement of funds within category (b) requires approval of at least 2/3 of the Board, including at least one Board member-at-large; and this voting threshold shall not be changed within this policy manual without approval of at least 2/3 of the Board, including at least one Board member-at-large;
 - iv. Disbursement of funds within category (b) requires a collective written statement by the Board as to the purpose and goal of using disbursed funds;
 - v. Disbursement of funds within category (b) may not be issued, nor used to pay for approved budget items within the current year SUUSI budget;
 - vi. Disbursement of funds within category (b) may not be issued, nor used for the payment of legal judgments.
2. In the event SUUSI (or its successor organization) ceases to exist, The SUUSI Endowment Fund shall be used to start a new, annual Unitarian Universalist family camp with similar aims and mission.
 - a. In the event that a new, annual Unitarian Universalist family camp with similar aims and mission to SUUSI is not created within 3 years, and not more than 15 years after SUUSI ceases to exist, The SUUSI Foundation shall dispense of all remaining funds among a then to be determined UU related organization or organizations.

Section 6: SCHOLARSHIPS (“SUUSISHIPS”)

1. One of the primary functions of The SUUSI Foundation is to promote, fundraise, and award scholarships, also called “SUUSIships.” Scholarships are intended to provide financial aid to SUUSI participants.

6.1: Application Guidelines

1. The scholarship award amount shall never exceed the standard fees for the participant’s age level. Standard fees include registration, meals, and housing. Scholarships will not be awarded to cover optional workshops, nature trips, travel expenses, retail purchases, donations, housing upgrades, or key/access card deposits.
2. Scholarships are not intended to free up recipients’ personal funds for optional workshops and trips. If the amount an individual or family spends on optional activities is deemed to be excessive, the amount of the scholarship award may be reduced at the sole discretion of The SUUSI Foundation.
3. Applications for scholarships will be reviewed and evaluated by The SUUSI Foundation, taking some or all the following into consideration:
 - a. Financial Need
 - b. Hardship (physical, mental, emotional)
 - c. Distance Traveled
 - d. Demographic/Diversity
 - e. Willingness to Volunteer
4. Scholarships are not limited to Unitarian Universalists or members of UU congregations.
5. Scholarship applicants may be requested to submit all or some the following in support of their application:
 - a. Complete SUUSIship Application
 - b. Verification of Income (IRS-1040, check stubs, etc.)
6. Scholarship recipients will be required to volunteer some of their time during the week of SUUSI and shall reserve ample time in their schedules to meet the volunteer requirement. Recipients may be required to drop workshops or other activities to fulfill their volunteer hours. All scholarship recipients are required to submit a Volunteer Service Form documenting the total number of volunteer hours completed. The number of hours a scholarship recipient is required to complete may be prorated based on the fraction of the SUUSI cost covered by the scholarship award.

The number of volunteer hours required for a full tuition award are:

	1 st Award	2 nd Award	3 rd Award
Ages 0-13	Participate in service project		
Ages 14-15	6	6	6
Ages 16-17	8	8	8
Ages 18+	10	15	25

Youth 0-13 must be supervised during their volunteer hours by the child’s parent/guardian or a responsible adult designated by the child’s parent/guardian.

7. An individual or family may be granted a scholarship award for a maximum of three (3) total tuitions, not necessarily in consecutive years. Recipients are expected to explore workshop

leadership and staff opportunities during this time. Repeat scholarship recipients should attempt to concentrate their required volunteer hours in a particular department, to promote their eligibility for future staff positions in that department.

8. Scholarship applicants shall abide by published deadlines and submit requirements in a timely manner. Applications received after the designated date may be considered at the discretion of The SUUSI Foundation Board. All applicants will receive timely notification regarding the status of their scholarship application.
9. Exceptions to the policies contained in Section 6.1 will be permitted at the discretion of The SUUSI Foundation board and will be considered on a case-by-case basis.

6.2: Guidelines for Funding Scholarships (“SUUSIships”)

1. A separate scholarship fund shall be maintained on The SUUSI Foundation’s balance sheet.
2. The amount budgeted for scholarships will be equal to the amount raised for SUUSIships the previous year plus any funds left over from past years.
3. Scholarships will be paid for only from the designated scholarship funds. The sources of these funds include, but are not limited to:
 - a. Scholarship fundraising activities,
 - b. Outside contributions designated for scholarships only,
 - c. Interest income from the SUUSI Endowment to the scholarship fund, and
 - d. Other monies designated by the Board.

Section 7: STAFF COMPENSATION POLICY

1. The following is The SUUSI Foundation's Staff Compensation Policy:
 - a. Compensation shall follow the "staff credits" model established by SUUSI and shall follow the policies outlined in the SUUSI Policy Manual.
 - i. The SUUSI Foundation shall issue payment to SUUSI for any assigned staff credits by The SUUSI Foundation.
 - b. The SUUSI Foundation. may designate one or more staff credits to be used to further the goals of The SUUSI Foundation.
 - c. The monetary value of the staff credits shall be included in the Board's annual budget.

Section 8: EXPENSE REPORTING AND REIMBURSEMENT POLICY

1. All expense reports and reimbursement requests will be made on an Expense Report form which will be available from the Treasurer.
2. All expense reports will be signed by the person making the request and approved by the Board President.
3. It is the responsibility of staff and Board members to ensure that all expenses incurred are appropriate, within budget, and necessary to the administration of The SUUSI Foundation. The following guidelines are to be followed:
 - a. Travel to staff and Board meetings should be by the most economical means, with allowance for the person's schedule limitations.
 - b. Ride sharing is encouraged where possible. Personal auto expense reimbursement may be for the cost of gasoline or by cost per mile up to the IRS allowed reimbursement rate.
 - c. Lodging, food, and other local expenses will not be reimbursed for any days before or after the announced dates of the meeting, excluding required travel time and arrangements.
 - d. Alcoholic beverages cannot be purchased nor can they be reimbursed, unless alcohol is a part of a sponsored fundraiser.
 - e. Meeting attendees are expected to share rooms when possible.
 - f. Any exceptions to these guidelines will be at the discretion of the Board President.
4. For persons who have been issued credit cards, receipts for charges must be submitted to the Treasurer within 14 days, attached to a completed Expense Report form signed by the person. If this requirement is not observed, credit card privileges for this person may be revoked.
5. For persons who incur out-of-pocket expenses on behalf of The SUUSI Foundation, requests for reimbursement must be made on an approved Expense Report form within 30 days of the date of the expense.
6. If for any reason it will not be possible for a person to submit expenses in accordance with the above requirement, authorization for an exemption must be provided in writing to the Treasurer by The SUUSI Foundation President within the applicable reimbursement deadline. If no pre-approval is obtained, expenses submitted past the deadline will not be reimbursed in cash. A donation-in-kind acknowledgement for IRS purposes will be provided on request.

Section 9: SUUSI STAFF/BOARD EXPECTATIONS

9.1: Expectations and Code of Behavior

1. Directors and staff of The SUUSI Foundation shall act in accordance with all the approved policies of The SUUSI Foundation.

9.2: Required Disclosures

1. In their applications for positions, each prospective Board member, Director, staff member and/or volunteer shall be required to disclose the following information:
 - a. Any and all convictions, whether for a misdemeanor or felony, wherein an assault, battery, serious bodily injury, wrongful death, or murder of another individual was charged;
 - b. Any and all convictions, whether for a misdemeanor or felony, wherein the abuse or neglect of a minor was charged;
 - c. Any founded accusation of child abuse;
 - d. Any and all convictions, whether for a misdemeanor or felony, wherein the abuse or neglect of a senior citizen was charged.
 - e. Any and all convictions, whether for a misdemeanor or felony, wherein any allegation of fraud, embezzlement, or the misuse of the money or property of others was charged;
 - f. Any and all administrative actions filed against them, whatever the outcome, wherein any allegation of fraud, embezzlement, or the misuse of the money or property of others was charged.

Policy context and history:

May 28, 2019:

Sections 4 and 5 of this policy manual have been drafted while considering several possible uses of funds held in trust and of The SUUSI Endowment Fund.

At present, The SUUSI Foundation, Inc., holds more than \$150,000 “in trust” on behalf of SUUSI. The SUUSI Foundation will grant any amount of this fund back to SUUSI at any time that SUUSI makes a formal request, and for any reason, excepting the payment of legal judgments. This policy allows SUUSI extremely wide latitude to access this “trust fund” to cover year end budget shortfalls, to purchase equipment if needed, and many other uses. SUUSI could even craft a budget which depends upon using funds from this reserve fund, though it would be alarming if the request were for more than a few thousand dollars, and in such a case both boards should take note of such requests and consider casting a more critical eye toward the leadership of SUUSI.

Funds held in trust are legally the property of The SUUSI Foundation. However, it is the goal of section 4 to provide very wide latitude in accessing these funds and to not restrict SUUSI in accessing these funds for legitimate purposes. It is important to note the current amount of funds held in trust and to question why such a large amount would ever be quickly drawn down or even significantly reduced within a few years. The funds held in trust provide a backstop to and an alert system for the boards of both organizations. Should the funds held in trust be quickly depleted, the boards of both organizations should take action to “right the ship” quickly before further financial problems arise.

It is the intention in section 4 and in section 5, that SUUSI should have exhausted these “reserve” funds before ever even considering a request to use funds from The SUUSI Endowment Fund. The exception to that expectation and assumption, is if a non-budgeted, current year use of the Endowment Fund can be justified based on furthering the goals and mission of SUUSI as spelled out in section 5.

Finally, while section 5 states that the Endowment Fund shall not be used for currently budgeted items, nothing in SUUSI’s by-laws or policy manual prevents SUUSI from amending their budget at any time. Such action would then provide for access to the Endowment Fund should both boards determine the request to be valid. Further, that specific sequence of events would be in keeping with proper oversight and use of funds and would provide a proper financial record of events. And of course, this policy manual can be changed by the Board of this organization at any time so long as the voting threshold is met for the appropriate policy section being changed.

June 2, 2021:

This policy manual has been updated to reflect two years of operational experience and to clarify the ownership of funds granted to The SUUSI Foundation, Inc. The policy manual has also been updated to reflect the desire to put as much of The SUUSI Foundation’s reserves to work generating income, as is possible, while retaining the necessary amounts to cover SUUSIships and any other specified obligations.

Additional changes were made to protect The Endowment Fund by requiring unanimous consent of The SUUSI Foundation board of trustees to use those funds. Consideration was made that should SUUSI require such drastic measures, as withdrawing from the endowment fund, it will be obvious to all members of The SUUSI Foundation Board of Directors.

Additional effort was made to correct any typos and to make references to SUUSI and The SUUSI Foundation more consistent.

May 31, 2022:

Section was added regarding scholarships (SUUSIships), now that they fall under the purview of The SUUSI Foundation. Also, the reference to the Investment Committee was removed, as we have hired a professional advisor to oversee the invested funds.