

MINUTES

Monthly Meeting of the UUCA Board of Trustees

Feb 21, 2012

Meeting called to order at 7:00 by Ellen Beattie.

In attendance: Pam Kilmer, Joetta Prost, Conrado Marion-Landais, Beth Valentine, Jerry Moore, Lyn Conley, Ellen Beattie, Clarke Weeks, Cindy Hoffner, Walter Overby, and Rev. Anthony David.

Chalice lighting was offered by Beth Valentine

Circle of Connection: The Board shared books they had enjoyed recently.

Executive Report: Rev. David presented his report and outlined the new Spirit in Service team. The report includes a newsletter article about the team. The Board also discussed recent training for Greeters. The Church of the Larger Fellowship contacted Don Milton about using music from our new CD. The Choir raised about \$11,000 from the recent auction, exceeding their goal.

Finance Report

- Year-end 2011 Finance Report: The 2011 operating budget resulted in sufficient surplus to pay our FY12 denominational dues in full, both national and district. Therefore, the surplus revenue and corresponding denominational dues expense have been incorporated into the 2012 operating budget. Our 2011 pledge receipts were almost exactly what we had predicted. Currently the Finance Committee and the Executive Director are working to reduce the number of restricted accounts and to create a policy for approving and managing restricted accounts.
- Monthly Financials: All indicators are tracking well. It is early in the year. YTD pledge income is very high due to prepaid 2012 pledge income that came in at the end of 2011.

- External Financial Review: The Board received the final report from the external review of our finances conducted by Brooks, McGinnis & Co., LLC, Certified Public Accountants. Overall, we received a solid endorsement of our financial management practices. However, there are several recommendations for improvements.

The single most important finding was that there should be more formal financial procedures in place to establish internal controls. Scott Howell reported that he will present a draft of such procedures in April 2012, and develop an executive policy by June 2012. A second key recommendation was that we establish a method for review and oversight of the Ministers' Discretionary Fund, which is currently overseen only by the ministerial staff. It was recommended that the fund appear on the general ledger and that periodic statements on activity be shared with appropriate monitors. The Board discussed the purpose of the fund and how to monitor it.

Other recommendations that the Board discussed included gathering an invoice of health insurance premiums by staff who do use UUCA's insurance, but are reimbursed for their outside coverage; and the need for the Board to authorize the minister housing allowance.

Decisive action: A motion was made to approve a bi-weekly housing allowance of \$1,725.55 for Rev. David and \$1,160.00 for Rev. Keller. This is a benefit given by the IRS to ordained ministers and does not affect total compensation. The Board moved to approve the housing allowance as submitted, until changed by the Board. The Board approved the motion unanimously.

Ellen reported that the Finance Committee had completed its monitoring of several items in Executive Limitations D, E & F. Overall, they found the Executive to be in compliance with the majority of the limitations under review, and applauded the strong budgeting and financial oversight that is in place at UUCA at this time. Nonetheless, there were some areas of concern. In

particular, they reported that the Executive is non-compliant with E.L. F.3, which stipulates that the Executive maintain an internal controls policy. Noting this had previously been reported as non-compliant, the committee urged the prompt creation of these policies. Sporadic untimeliness in financial reports and some excess deviation from expense levels were also noted, but not enough to rise to non-compliance.

Board Committee Reports

- PEM: (Lyn Conley) Two Executive Limitation [EL] policies were reviewed this month. The first was gift acceptance [EL I] . The committee recommends adding a procedure for not accepting certain gifts in cases that they are not appropriate. The second policy [EL J] concerns communication with and support of the Board. The Executive was found to be in compliance with regard to both policies.
- Bylaws & Policies: (Joetta Prost) Presented a proposed change to the Bylaws to eliminate dual calls to ministry at UUCA. Only the Senior Minister would be called, and any additional ministers would be hired, not called. The change eliminates any specific reference to the “Associate” or “Assistant” ministers, and allows the Senior Minister to create the most appropriate working title for any additional ministers.
The Board discussed the rationale for the change and its mechanics. The sense of the Board was to continue to develop this proposal for vote at a future Board meeting in order to place on the agenda of the May congregational meeting.
- Congregational Life: (Conrado Marion-Landais) March 25 is the next listening session. The committee requests names for potential invitees.

Liaison Updates

- Generosity Committee: Lyn Conley reported that the Board’s new Generosity Committee has been named and has met for the first time. The persons who have agreed to serve are Beth

Stevenson, Jerry Hajdusiewicz, Mary Ann Oakley, Sally Meyers and David Cartwright. Lyn provided details on the mission and next steps for the committee.

- NLDC: Beth Valentine reported that the committee has been successful in recruiting a new slate for the 2012-2013 board officers and at-large members as well as NLDC members.

Board Care

Ellen Beattie outlined the work plan update and year-end planning in advance of the next congregational meeting, May 20.

Our Quest

The Board revisited their role in the Long Range Plan. The Board discussed the idea that the development and presentation of a strategic plan is an act of leadership. Anthony described this act as indicating "where the ladder goes," not managing the step-by-step process of "climbing the ladder". The Board is called to ensure the plan is a solid set of guidelines to direct the work of the Executive for the next five years, and to monitor the effectiveness and overall direction of the plan as it is implemented by the congregation.

Go in Peace

- Announcements: Walter Overby mentioned a benefit dinner he is helping to host for CARE. The Board noted Rev. David's 45th birthday.
- Observer's insights: Jerry Moore presented comments.
- Closing words: Provided by Beth Valentine.

Adjourned 9:20 pm. Secretary: Walter Overby