

Minutes of the Board of Trustees  
Unitarian Universalist Church of Muncie  
May 18, 2016

Attendance:

Board: Nancy Behforouz, Susan Bossung, Holly Hanauer, Sherry Ware, Usha Shivaswamy

Absent: Mary Johnson Robey

Seth Carrier-Ladd, Minister

Steve Robert, Adam Abner, Ron Moore

The regularly scheduled meeting of the Board of Trustees started at 6:30 pm at the Unitarian Universalist Church of Muncie with a chalice lighting and check-in. The meeting was presided over by President Sherry Ware. Nancy Behforouz served as recording secretary. There was a quorum with only one member missing.

**Special Presentation: Results of financial review carried out by Adam Abner and Ron Moore serving as the Financial Review Task Force.**

Ron Moore and Adam Abner presented the Board with a Financial Review Report in which they stated that although there was no need to make any material modification in the reviewed statements for them to be in conformity with the accounting principles generally accepted in the United States, there are several recommendations for reporting that would make the statements more understandable to members of the congregation. A detailed written report was submitted which outlined the statements that were reviewed (July 1, 1915 – February 29, 2016) and the recommendations made. Overall, the Financial Review Task Force recommended that we keep a Fund Accounting Assessment which would involve a change in how the various restricted and non-restricted funds are reported, including a statement of Cash Flow. A modified use of “Quickbooks” was recommended which would include the use of templates

created to reflect the unique aspects of a not-for-profit organization, and graphics to more easily portray the balance sheet, income, and expenses of the church to the members. In addition, it was recommended that a detailed summary of compensation for all church positions be made as these compensations make up a large proportion of church expenses and that procedures be created to facilitate the generation of financial statements and the payment of expenses so that when key individuals are not available, financial reporting can still be made. The goal of these modifications would be to increase transparency and understandability of the financial workings of the church. It was also recommended that the Finance Committee of the Church, with the help of the Accountant, take on the responsibility of the revisions suggested above. Adam Abner suggested that these revisions would take about a year.

### **President's Report, Sherry Ware**

Thanks to Usha for Budget Report to Congregation on May 15<sup>th</sup>; Presentation of materials to be given out at the Congregational Meeting on May 22 as well as the newly created absentee ballot; two new leaks in roof, one of which is fixed and another which does not seem to be in the membrane but possibly around the upper sanctuary windows.

### **Past-President's Report, Nancy Behforouz**

List of church committees for next year presented. Corrections and additions made to list which will be available on the voting table at the Congregational Meeting.

### **Vice- President's Report, Susan Bossung**

Present Committees working on their annual reports, Hospitality Teams are concerned with their responsibilities, e.g., clean-up for Soup Sundays and RE dishes should be handled by others rather than the Hospitality Teams. Seth will talk to Nadine and Holly Hanauer will speak to Alyssa Farnsworth concerning this concern.

### **Treasure's Report, Usha Shivaswamy**

As we have unspent monies in both the Solar Panels Account as well as the New Roof Account the possibility was discussed that we pay off the loans with these monies. According to Sherry Ware, a motion was made at a previous Board meeting about using unspent monies for paying off the loan for the Solar Panels but never acted upon. Sherry will check past Board Minutes. In general, the Board was agreed that these unspent monies should be used to pay off both loans.

Usha presented the Income and Expense Report but indicated that the investment income is not accurate as presented because of inadequate procedures now in place for reporting. Also presented Balance sheet and mentioned that a few changes have been made by the accountant in reporting various entries.

### **Minister's Report, Seth Carrier-Ladd**

Seth reviewed his report which will be sent by e-mail.

**Motion:** Nancy Behforouz made a motion seconded by Sherry Ware to have the Church offering this Sunday, May 22, be made a dedicated offering to cover the costs of the future Coming of Age Program. Seth presented the rationale for the costs related to this program. Motion passed unanimously.

Annual Reports will be in digital form from now on including this Sunday; the Service Auction has made \$6,000; there will be a church wide picnic on June 5<sup>th</sup>; laptop for Membership Coordinator purchased for visitors to enter their info.

### **Unfinished Business**

- Safe Congregation Task Force discussed. Some have accepted to serve including Mary Johnson, Erica Fluhr and others, including Bruce Perkins, Bill Frederick and Nadine Tringali, may join.
  
- Pokagon Task Force: In response to the recommendation of the Task Force to add a line item for the Pokagon Retreat to the Budget, it was noted that this line item already exists but is called the Fall Retreat so a new line item is

not needed. The Task Force will in the future take responsibility of funding the Retreat.

**Motion:** Usha Shivaswamy made a motion and Nancy Behforouz seconded it to write off the negative balance on the Fall Retreat line item for this year and bring it to zero as of July 1, 2016. Motion passed unanimously.

- Holly Hanauer will put up sign-up sheet in Sanctuary for the General Assembly in Columbus, Ohio to be held June 22-26.

Check –out and adjournment

The next meeting of the Board is June 15<sup>th</sup>, at 6:30pm. The meeting adjourned at 9:30 pm.

Respectfully submitted by Nancy Behforouz, Past President of Board of Trustees of the Unitarian Universalist Church of Muncie( in place of Mary Johnson Robey, Secretary, who was absent)