

Unitarian Universalist Church of Bloomington, Indiana

Seeking the Spirit, Building Community, Changing the World

Approved Board Minutes

November 20, 2019



<u>I. CALL TO ORDER</u>	2
<u>II. CHALICE LIGHTING (ALL) AND READING (JANE MCLEOD)</u>	2
<u>III. CHECK-IN (ALL)</u>	2
<u>IV. APPROVAL OF THE MINUTES</u>	2
<u>V. MONITORING (PER BOARD POLICIES, SECTION V)</u>	2
A. CHURCH ADMINISTRATOR’S REPORT	2
B. SOCIAL JUSTICE QUARTERLY REPORT	2
C. TREASURER’S REPORT	3
<u>VI. OLD BUSINESS</u>	3
A. REVIEW OF BOARD MEMBER POSITION DESCRIPTIONS	3
B. UUCB CHIEF FINANCIAL OFFICER POSITION DESCRIPTION	3
<u>VII. NEW BUSINESS</u>	3
A. DRAFT AGENDA FOR THE DECEMBER 8 CONGREGATIONAL MEETING	4
<u>VIII. EXECUTIVE SESSION</u>	4
<u>IX. ADJOURNMENT</u>	4

Board members attending: Stuart Yoak, Steven Gilbert, Sharon Wiseman, Julie Lawson, Abby Gitlitz, Jane McLeod, Rich Slabach

Ministers attending: Revs. Scott McNeill and Emily Leite (partial)

Present by invitation: Carol Marks

Submitted by: Steven Gilbert

Attached Documents:

- A. Church Administrator’s Report
- B. Social Justice Report
- C. Changes Proposed Based on Annual Audit
- D. Fall Buildings and Grounds Walkthrough

I. Call to Order

Stuart Yoak called the meeting to order at 7:05 p.m.

II. Chalice Lighting (All) and Reading (Jane McLeod)

III. Check-in (All)

IV. Approval of the Minutes

Stuart Yoak moved for approval of the October 16 Board meeting minutes. Jane McLeod seconded. The motion carried.

V. Monitoring (per Board Policies, Section V)

A. Church Administrator's Report

Carol Marks presented the November Church Administrator's Report (Attachment A). In response to questions from Board members, she reported that UUCB will replace all of its computers in January and/or February 2020 due to software changes at a cost of around \$12,000, which she will request from the special purposes operating fund. She agreed that addressing current wi-fi problems at the same time is possible, but that question awaits discussion when Rev. Macklin returns from sabbatical. Jane McLeod asked whether a line item exists in the budget for computer depreciation. Carol replied that a line item for general equipment depreciation exists, but not specifically for computers. She acknowledged this might be a good change to look at in the future. Carol will also be testing new Church Management software in December with hopes of having a good alternative to our current management software in place next year.

B. Social Justice Quarterly Report

Reverend McNeil presented his Social Justice Quarterly Report (Attachment B). He also updated the Board on the End of Life Task Force's scheduled workshop on Coping with Grief through Art early next year. In the course of discussion, he clarified that SPF must approve nonroutine social justice grants approved by the Social Justice Funds Committee. Rich Slabach raised a concern about the Green Sanctuary TF exploring UUCB affiliation with Extinction Rebellion (ER), given that ER is only loosely managed and not centrally controlled. Stuart Yoak assured the Board that they would fully discuss any proposed affiliation at the appropriate time.

C. Treasurer's Report

Rich Slabach presented changes in current financial management practices proposed by the Finance Committee as a result of the 2019 annual audit (in Attachment C). The Board discussed one outstanding issue with regard to employee status, described on page 3 of Attachment C. Rich pointed out that employee status did not fall within the provenance of the Finance Committee. The Board agreed that this issue was important, but that resolution of the problem lay with the administration, perhaps through adoption of relevant software. Stuart Yoak said he would follow up on this issue and the Board could revisit it in December. Rich will ask Carol Marks to make the changes proposed in the audit report.

Rich made available the results of the building and grounds walkthrough from October, proved by Ruth Sanders and presented in Attachment D. These items will update the Five-Year Capital Plan.

For the Board's information, Rich discussed how the savings and advantages realized by UUCB in switching to the Platinum Plan with Chase, which requires a high minimum balance in assets deposited and maintained with the bank, could result in a lost opportunity to invest that same money in higher yielding funds. The finance committee is looking at this issue.

Rich also pointed out that UUCB needs a policy addressing how the church could direct unused ministerial sabbatical funds to other important uses.

VI. Old Business

A. Review of Board Member Position Descriptions

Board members generally felt satisfied with their current position descriptions. Jane McLeod had concerns about certain language in the position description for members at large. She will work on revised language to present to the Board at the December meeting.

B. UUCB Chief Financial Officer Position Description

Stuart Yoak distributed a draft of the new CFO position description while raising the possibility of linking the CFO position to prior service as treasurer. Several Board members felt this would make recruitment for both positions more difficult. Members went on to raise a number of concerns such that Stuart proposed reworking the description to bring back to the Board in December.

VII. New Business

A. Draft Agenda for the December 8 Congregational Meeting

Stuart Yoak distributed copies of the proposed agenda for the December 8 congregational meeting. Board members and ministers suggested several minor clarifications and adjustments, approving the agenda without a formal vote.

VIII. Executive Session

The Board entered executive session at 8:50 p.m.

IX. Adjournment

Steven Gilbert moved for adjournment. Jane McLeod seconded. The motion carried and Stuart adjourned the meeting at 9:00 p.m.

ATTACHMENT A

Unitarian Universalist Church of Bloomington, Indiana Church Administrator's Report to the Board of Directors November 20, 2019

I joined the staff in May 1992, and so now I am in my 28th year as your Church Administrator. Of note, I am one of three full-time members of our staff. The other two are Reverend Macklin and Reverend McNeill. With Reverend Macklin's approval, this fall I began working from home one day per week, to reduce my carbon footprint. My 40 hours per week are occupied in seeing to the following:

Financial Tasks

I oversee or am personally responsible for taking care of bill paying, payroll for nearly 30 employees, bookkeeping for over 300 pledges, providing fund balance information to Special Purposes Fund quarterly, reports for Women's Alliance monthly, and reports for the Treasurer, Senior Minister, and Chief Financial Officer monthly. In addition, I assist social justice task forces in keeping track of their fundraising income/outflow. Since April 2016, Jessica Bailey, our Bookkeeper, whom I supervise, has taken care of routine bill paying and payroll tasks.

Facilities Maintenance and Management

With assistance from Molly O'Donnell, Jana Perea, and Dick Stumpner of Building Oversight, our Custodian Jeff Stone, and Reverend Macklin, I order repairs to the building, replacement of equipment, supplies, and scheduling the use of the facility, including all congregational events and use by outside groups.

In the past year we have replaced lighting in the Commons and Rooms 104 and 106, the carpeting in the Meeting Room, and several plumbing fixtures. We have plans to replace carpet in Room 208 and the overhead lighting in the Workroom, Room 204, as well as replacing burnt out lamps in the Meeting Room. We will soon contract with a window washing and gutter cleaning service.

Facilities use income continues steady, from the campus, music, and social services community. Our parking lot is full for IU home football games—fundraising for social justice task forces by selling our parking spaces still seems to be worth our not having any use of our building or parking lot on these dates. Income for each game often exceeds \$1000.

Staff Supervision

I supervise the Office Assistants, Monica Overman and Mandy Skinner, Bookkeeper Jessica Bailey, Multimedia Specialists Andy Beargie and Ned Joyner, and Custodian Jeff Stone.

I provide administrative oversight to the Bazaar, the Auction, and Stewardship. I also have primary oversight over the Kitchen, the Library, the Archives, and the Booktable. In

addition, I manage employee intake when new employees are hired. We have used a payroll service since 2014 for running payroll and taking care of employment-related filings with the federal and state governments. (I am so very grateful for this!)

My supervisor is Senior Minister Reverend Mary Ann Macklin.

Communications/Publications

I oversee the editing of or personally edit the church's publications, both paper and electronic.

On our website (www.uubloomington.org), Jackie Hall, chair of the Social Justice Circle, updates social justice task force pages, and Molly O'Donnell of Green Sanctuary Task Force updates the Green Sanctuary pages. Updating of the remaining pages is my responsibility.

Risk Management

It is part of my job to manage our risk, according to current policies and the limits of our insurance coverage. This can result in additional safety measures regarding congregational activities, increasing congregational awareness of safety and security of both people and property.

Changes Coming in Church Management Software

With other staff members I am actively reviewing our options for church management systems to find one that is within budget and will accomplish all our management goals and expedite online giving, including giving via text.

Possible Website Changes

Because of the frustration caused by the rigid nature of some portions of our current website, I will be starting a conversation soon about changing our website to a platform and format that is easier and less expensive for us to update. This will be an extended conversation, but resolution by summer 2020 is possible.

Continuing Education and Leadership

I regularly participate in workshops offered by the Lilly Endowment-supported Center for Congregations, and will attend the Association of UU Administrators (AUUA) Professional Days at UUA General Assembly in Providence, Rhode Island, in June 2020. I currently serve as Vice President of the AUUA and am on their Good Offices team. I generally work with one or two struggling administrators per year with this program. I also meet several times a year with the AUUA's Ministerial Advisory Group, quarterly with the professional organizations Presidents and Vice Presidents group, and monthly with the AUUA Board.

Respectfully submitted,

Carol Marks
Church Administrator
11/18/2019

ATTACHMENT B

Social Justice Report to the Board – November 2019

1. International Outreach – successful trip in the fall; after visiting, they've learned more about one of their three main partners and are considering how best to work together to institute good financial accounting practices (which the IOTF program has also done with one of the remaining two programs).
2. Help Feed Our Hungry Neighbors – following our recruitment of volunteers and worship service about hunger and its effects on people's lives, at the end of September, they got about 10 more volunteers which was a good boost to their group.
3. Green Sanctuary – The Green Sanctuary Task Force is reflecting on the Extinction Rebellion (XR) movement that has become well-known across Europe and now into the US. This past weekend, we hosted a workshop for people to learn more about it and the task force is exploring whether or not to support the program officially (and if so, how best to do that).
4. Habitat for Humanity – their work keeps rolling on (no particular news to report)
5. Reproductive Justice – like Habitat and the Green Sanctuary TF, this group regularly meets and sends out notes to its email list, offering projects (calling legislators/writing letters to the editor) and events (rallies, movie nights).
6. End of Life – On the Sunday we held our annual service recognizing and celebrating our ancestors, the End of Life TF held an open house with resources for people to learn more about death and dying (and how to talk about it – for instance, with kids). Rev. Emily has been their contact this fall while Rev. Mary Ann has been away.
7. Rainbow Rights – Not much is happening in the official rainbow rights task force (often the events are connected to the two major community events in the summer – the Monroe County Fair and the Bloomington PRIDEFest. Jackie Hall and I hope to meet with Amy Makice (current chair) soon to discuss possible projects, including updating our commitment to the UUA's "Welcoming Congregation" program.
8. RISE – So far, our congregation has stayed in good contact with a Bloomington group that has come together to work on issues related to immigration (and when there are action items, events, etc – these are sent out to the email list of people interested). We haven't been approached about being a Sanctuary congregation in the past several months (when that happens, I often get more information about the situation and then take it to the Senior Minister, President, and Vice President before exploring next steps.
9. Just Peace – there are not many specific updates to offer for Just Peace. David Keppel remains engaged and helpfully shares information to his email list.

- 10. HOPE for Prisoners – updated in September
- 11. Homelessness – updated in September
- 12. Racial Justice – updated in September

Social Justice Funds Committee – new leadership with Denise Ogren (Steve is still doing work – but she’s learning more about what to do). They’ll disburse a little over 2000 in grants from this fall (I don’t believe the people have been notified, which is why I’m not sharing details).

In early November, Mary Blizzard and I represented our congregation at a lunch held at Monroe County United Ministries (MCUM) to acknowledge their supporters, and build connections between faith communities, business groups, and other non-profit organizations.

In March, our theme is “Engagement” and I would like to gather information about whether there is energy in our congregation for a task force related to democracy. This follows recent work within the larger Unitarian Universalist movement (past study/action issues approved by General Assemblies, as well as the new focus of our major office related to social justice).

ATTACHMENT C

Internal Church Audit Unitarian Universalist Church of Bloomington, Indiana October 2019

DRAFT

Three members of the Finance Committee completed an Internal Audit of the alignment between the 2019 Fiscal Manual and practices of the church staff. Interviewed the Church Administrator, Treasurer and office staff and reviewed documents to check alignment of current practices with the 2019 Fiscal manual.

Security of Cash and Checks—Protection of Assets

1. All blank and voided checks and deposits slips are kept in a locked location.
2. Cash is deposited within 24 hours of receipt rather than on the day they are received. Checks received late in the day or on Sunday would typically be deposited on the following day. These checks are stamped with the bank deposit number and put into the lock box in the locked location. Cash is deposited on the day received.
 - a. Fiscal Manual 2019 - Security of Cash and Checks... - Item 2 states “Cash and checks will be deposited on the day they are received.”
 - b. **Recommendation:** Change that section to state “Cash and checks will be deposited within 24 hours of receipt.”
3. Outstanding checks, which are rare (on the order of one or two a year), are typically not checked every 60 days.
 - a. **Resolution:** The Treasurer is now checking the Outstanding checks on the QuickBooks Reconciliation Report on a monthly basis and asking the Administrator to follow up with the Payee for resolution.
 - b. **For follow up:** We will need to determine how to handle stopped payments and/or re-issued checks to resolve changes to ending balances of prior months.
4. No checks payable to “UU Church” are cashed at any Chase branches. All checks are deposited directly into the Church Account.
5. In the rare instance an original financial document must be taken out the Church building, the Church Administrator makes photocopies of the documents, redacting account numbers. However, unless the documents are returned it is hard to know whether or not they have been destroyed, as stated in the Manual.
6. The Church has one credit card that has been issued to three people: the Senior Minister, Associate Minister, and Church Administrator. The Administrator keeps the card in the cashbox in the locked closet. Anyone needing the card must use it in the building and provide a receipt within 24 hours, which the Administrator feels is a more practical limit than the one hour stipulated in the Manual. She notes there have been no credit card

issues. The administrator also maintains a Paypal account to which only she has the password. A possible issue, though not currently a problem, is credit card information currently being saved on the Amazon account.

- a. Fiscal Manual 2019 - Security of Cash and Checks... - Item 6 states in part "...and given to the church administrator within one hour of the purchase being completed."
 - b. **Recommendation:** Change that section to "... and given to the church administrator within 24 hours of the purchase being completed."
7. Check writing and check signing are maintained as separated functions. The bookkeeper, office assistants, and Church Administrator may write checks. The Senior Minister, Associate Minister, and Minister of Religious Education, Treasurer, and President of the Congregation have the authority to sign checks. The check writers do not sign, and the signers do not write.

Separation of Duties Regarding Cash Handling and Bookkeeping

1. Cash and check deposits are made by the Office Assistants and the Church Administrator handles church accounts. Access to online checking accounts is possible only at the church. The bookkeeper, Church Administrator, and Treasurer require access to this account. This access allows each to easily check the others.
2. Individuals counting the Sunday Plate are instructed in greeter usher training and about how to count the money according to Manual requirements, and do so in the presence of an office assistant. The Church Administrator instructs the chairs of other groups who collect and count cash on the proper procedure. A folder listing these procedures is kept in the church office.
3. The treasurer reviews bank reconciliations on a monthly basis.

Petty Cash Funds

1. The Church Administrator maintains \$200 in a Petty Cash fund, and uses it infrequently as a "last resort." This cash is the responsibility of the Church Administrator who collects receipts and requests checks to restore the fund to its full level.
2. Receipts for reimbursement to petty cash are submitted as cash is needed to restore the fund.

Payment of Invoices and Payroll

1. Copies of invoices with supporting materials showing they have been paid are maintained in the office of the Church Administrator. They are not typically stamped "paid" as required by the Fiscal Manual. However, the need for the stamp was questioned as that information can be and is more commonly verified in other ways, by calling the vendor or checking bookkeeping records, for example.
 - a. Fiscal Manual 2019 – Payment of Invoices and Payroll, Item 1. States "All invoices should be stamped "paid" and dated to prevent double payment for the same bill."
 - b. **Recommendation:** Remove Item 1 and renumber the remaining items in that section.

2. The Treasurer signs off on all electronic payment advice for online bill paying and direct deposit of paychecks.
3. The Treasurer does review online bill pay and direct deposit of payroll on the bank's website on an unannounced monthly basis.
4. The time cards of hourly employees are properly maintained and reviewed each pay period by the employee's direct supervisor and the Church Administrator.

Job Descriptions and Employee Status

1. Job descriptions and employment status forms are updated when the job changes or there is a new hire.
2. The definition of the term "employee status" is unclear to us and the Church Administrator. **Unresolved. See the Outstanding Issue below.**

Money Management Rules: How to Handle Cash from Fundraising

1. Care is taken to explain cash handling to each chair in charge of fund raising activities. A folder explaining these procedures is also available for reference in the church office. One weak spot in handling cash may occur when/if no key holders are on site to provide entrance to the Church to deposit cash in the cash box in the locked location. Handling funds from parking for I.U. events was an example. This may require extra vigilance on the part of the chair of the group involved. All money should be deposited in the cash box inside the church (access through the mail slot) and not taken off site.
 - a. **Resolution:** The Church Administrator is now making sure that someone at each fundraising event has a key to the Church so normal cash handling processes can be followed.

Outstanding Issue

Terms used in the Fiscal Manual, such as "employee status" should be reviewed for common understanding. (2013-09-09 Personnel Policies.PDF Section 1.

Employment Policies and Practices, Item M. Personnel Record lists the following information that needs to be kept up to date:

- Address and telephone number;
- Marital status (including legal separation);
- Legal change in employee's name;
- Dependents;
- Changes in beneficiaries;
- Person to notify in case of emergency; and
- Any relevant changes in licensing or education.

Carol provided the contact information for Sandi Clark who helped write the UUCB Personnel Policies. The Chair of the FC sent an email to Sandi 11/12/2019 to ask if that part of the policy document anticipated creating and maintaining an employee status form for each employee. Carol informs us that part of the above information is maintained on the W-4 form for each employee. Sandi Clark's response:

Unfortunately I don't remember any conversation about the form, but it seems like a good idea to have all of the listed information available somewhere,

whether on a form or in the individual employee's folder. Something to consider is that not everyone will have access to the personnel folders (assuming these are in a locked file cabinet), but things like individual phone numbers and addresses and emergency contact information should be readily available to all in case of an emergency.

The sense of the Finance Committee is that any change to the Employee Policy or procedures at the Church are beyond our responsibility. We are looking to the Board to provide guidance for any further action to resolve this issue.

October 23, 2019 Fall Building and Grounds Walkthrough

EXTERIOR:

- Paint
 - Check building walls in the spring. Clean gutters and downspouts.
 - Sheds have not been painted (to match the building color). Dick Stumpner offered to donate two gallons of paint. Maybe mentors and mentees could be asked to take this on – ask Emily
- Repair
 - concrete work on office entry steps – needs to be done in the spring
 - Concrete needs to be ground down at uneven sidewalks (not done)
 - Sign for north-going traffic on Fee Lane: look for a larger sign in the future, by mailbox, facing south
- Grounds
 - Fence (holes)
 - Bill Boyles replaced the worst section with two cedar rails
 - Arzetta filled the holes with wood epoxy on parking lot side
 - Need to order more material and fill holes on the courtyard side
 - Garden tower – dormant in winter – cover with tarp?
 - General maintenance
 - Paris Pledge SPF funds paid for GARDENS BY ANA to help with watering evergreens, Green Sanctuary hired them to weed the hazelnut hedge until that came through, and TGreen Maintenance funds paid for a picnic table and to have brush hauled away.
 - Molly and Jana met with Ann LeDuc who personalized outreach for distinct portions of the grounds, and over 30 people helped in the summer, expected about 18 to help at fall work day.
 - Parking lot drainage problem, southeast corner – use permeable tiles to build a continuation of the trail over the corner of the parking lot where water runs off

INTERIOR

- 2nd floor (to be done as funds allowed)
 - Work room 204: replace fluorescent tubes with LEDs (whole fixtures)
 - Room 208: replace carpet with carpet tile like hallway (Carol has estimate, will order).
 - New handles are installed on windows in 208
 - Room 210 is up for new carpet next year.
 - Replaced doorbell button
 - Crooked handicap box by upstairs door – Dick will fix
- 1st floor
 - HVAC: watch Unit 4, rooms 103 and 105 (estimate \$6000 to replace)
 - Rooms with heat pumps (110, 112) are musty. Try dehumidifier. May need to clean to remove odor.
 - Bathrooms have one fan which turns on with light in one bathroom. Need to leave light on in order to have fan working.
 - Paint hallways with gloss finish so easier to clean
 - Lights in 104 and 106 need replacing
- Ceiling leaks: fellowship hall and commons – hopefully fixed
- Lighting:
 - Commons: Carol moved floor lamps to classrooms (not needed here)
 - Meeting Room:
 - Dimmer near door defective
 - Separate sconce switches from back row of tracks. Dick will talk to Cassady Electric or Nick Sheldon to set a date
 - Solais LR38 lamps to be installed
- Other : western most sliding doors in meeting room – did caulk stop the leak? Seems ok.