

**West Shore Unitarian Universalist Church**  
**Board of Trustees Meeting**  
Thursday, September 24, 2020, 6:30 pm  
Approved Minutes

**Present**

**TRUSTEES:**

Daniel Ang  
Gary Kustis  
Sarah Soper  
Carolyn Brown  
Karen Auer  
Lois Riemer  
Brian Gardner  
Liz Nolan  
Joe Schafer - ex officio

**STAFF:**

Meghan Ross-Boggess  
Rev. Anthony Makar  
Suehana Kieres

**FINANCE COMMITTEE:**

Jen Wynn

**MOTIONS:**

**Motion to endorse Melinda McGucken to Aspirant Status to the Unitarian Universalist Association: Motion made by Liz, seconded by Daniel - all approved, none opposed**

**Motion for approval of August 27, 2020 Minutes: Motion made by Daniel, seconded by Liz - all in favor, none opposed**

**Motion to accept Reviewed Financial Statements for Fiscal Year Ended June 30, 2020 prepared by Beatrez & Company CPAs: motion made by Daniel, Liz seconds - all in favor, none opposed**

**Motion to accept Financial Policies from Board Packet as amended; Daniel motions, Sarah seconds - all in favor, none opposed**

**Motion that Board partners with forming Justice Visioning Task Force using amended verbiage and beginning process of task force member search: Daniel motions, Liz seconds - all in favor, none opposed**

**MINUTES:**

Lighting of Chalice (6:37 pm)

Opening Reading Karen Auer: Seasonal autumn reading

1) *Melinda McGucken for Statement of Congregational Support for Aspirant Status with the UUA* (will send notice of decision to [mfc@uua.org](mailto:mfc@uua.org))

- Melinda McGucken - requests support from the Board in moral/emotional terms

**Motion to endorse Melinda McGucken to Aspirant Status to the Unitarian Universalist Association: motion made by Liz, seconded by Daniel, all approved, none opposed.**

2) *Consent Agenda*

**Motion for approval of August 27, 2020 Minutes: Motion made by Daniel, seconded by Liz, all approved, none opposed**

3) *Financial Update* Jen Wynn-Chair, Finance Committee

- In packet - Reviewed financial statements, not audited - for alignment with accounting standards: will do audit soon, need to find adequate auditors
- Things to remember: Child Care Center included in our numbers; Building is big part of assets
- Mortgage is Bonds Payable on page 10; interest rate based on cost for PNC to secure loan, not likely to change drastically; this year is the last year for a reset, we have 5 more years to pay
- Footnotes sim. to last year
  - New Investment Taskforce from Finance Committee: Finance Committee is currently looking for new advisor
  - Footnote 17: unique to COVID and PPP loan

**Motion to accept Reviewed Financial Statements for Fiscal Year Ended June 30, 2020 prepared by Beatrez & Company CPAs: motion made by Daniel, Liz seconds, all in favor, none opposed**

Questions from Finance Dashboard (Joe's suggested monthly questions)

1. What major messages do the current financial measurements convey? O
  - a) Cash flow is being supplemented with the Paycheck Payment Protection (PPP) Loan proceeds
  - b) We are making progress toward segregating Designated and Restricted funds from the operating funds
  - c) Child Care Center caregivers are being hired to prepare for higher enrollment
- 2) What are any immediate financial concerns? What if any action should the Board consider taking about any immediate financial concerns?
  - a) Service auction budgeted revenue is likely overstated by approximately \$20,000 based on donations to date and expectations for decreased spending by attendees
  - b) The budget for rental income is likely overstated and cannot be reasonably estimated because of the uncertainty of future availability of the Church facilities for rental
  - c) The budget for the GCC membership fees is currently \$0. The Board needs to consider guidelines for membership in other organizations (e.g. how such membership affirms our values and ARAOMC) before the budget should be revised to include such fees
- 3) What are any longer range trends or issues of concern? What strategies should the Board consider in dealing with any longer range trends or concerns?
  - a) The Board should revisit the concept of a Recovery Fund and consider the development of a strategic plan for this fund
  - b) The Board should consider the need for a Capital Campaign
  - c) The Board should consider a long range capital budget

- 4) Other financial related information the Board should have?
- a) The Finance Committee has created an Investment Strategy Task Force to document an investment strategy and parameters for a successful investment advisor and related fee structure
  - b) The Church will apply for forgiveness of the \$209,600 Small Business Administration (SBA) Paycheck Protection Program (PPP) loan in November 2020 and expects to receive a decision from the SBA in January 2021
  - c) The mortgage interest rate will reset on October 1, 2020. We do not expect the monthly payment of \$2,522 or current rate of 2.351% to change significantly

-->Other finance: RE: Greater Cleveland Congregation Dues, it is uncertain who determines amount, used to be Rev. Wayne, then Rev. Chris - Mary-Jo Maish was an advocate for paying and donated funds to pay; Board may want to ask JC for input on how to determine dues-payment (total \$38k over multiple years) which we need to determine every year

-->Recovery fund: still good idea, how do we do it? (no current emergency funds); Capital campaign: do we need to do something there?

-->Ideas about messaging: some congregants without backgrounds in finance are serving as advisors for readability/relevance of financial info presented to the Board and to larger church

#### 4) *Policies on Finance Joe Schafer and Jen Wynn -*

- Policy Committee members are: Carolyn Brown, Karen Auer, Mimi Mayer, Joe Shafer
- Committee has drafted 90% of policies, but Board has not yet reviewed most to put into effect
- Based on input from congregation, Committee opted to do Finance revisions sooner
- Board and Policy Committee is using Dan Hotchkiss format for governance as model for how to structure policies (see [Governance and Ministry](#) title for details)

Modifications made during meeting:

Education role of Finance Committee for Board - at least annual education session; use of "reliable" and "sustainable" as descriptors of funding; use of "employee" rather than staff; defining permanent and full time clearly and consistently

3.4.2.1 - R and D funds: cannot spend R funds in violation of donor restrictions, have done that in the past

Next policy discussion needs earlier review by Board members

**Motion to accept Financial Policies from Board Packet as amended; Daniel motions, Sarah seconds, all in favor, none opposed**

#### 5) *RE Report Meghan Ross*

- Classes happened this past week (Sept. 20), still trying to get a couple of last teachers
- Currently onboarding Brian Lutz and Diane Alcorn - both jumping in but also needing coaching and organizing - both will be independent soon
- Attendance numbers for week 1: 3 in k-2, 6-7 each in 3rd-6 class and 7-8 class, 7 HS youth (HS Youth Group will be meeting Sunday 7pm)

#### 6) *Affiliated Community Minister, Rev. Anthony Makar*

- Michelle Ma is asking to name Anthony as supervisor for the summer, and asking for

\$1200 for prof. development.

- Anthony will give \$600 from ministerial discretionary fund monies.

7) *Senior Minister Report and Justice Visioning Task Force, Rev. Anthony Makar*

- Joe: phrasing not consistent regarding commitment to ARAOMC in materials - better to say HOW rather than WHETHER
- Daniel will be adding to this in October Shorelines
- New phrasing: "Ways to expand on our ARAOMC commitment"
- Anthony is planning to begin introducing council system coming Sunday service

**Motion that Board partners with forming Justice Visioning Task Force using amended verbiage and beginning process of task force member search: Daniel motions, Liz seconds - all in favor, none opposed**

8) *Closed Session, Daniel Ang*

9) *Closing Reading from Karen Auer* : Take care of yourself, take care of someone else, take care of your soul, take good care.

10) *Extinguishing of Chalice (9:35 pm)*