

Unitarian Universalist Church of Bloomington, Indiana

Seeking the Spirit, Building Community, Changing the World

Board Minutes

December 20, 2023



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Board members attending in person: Mary Craig, Drew Schrader, Regina DiLamore, Bill Lonnerberg, Jane McLeod, Linda Pickle, Abby Gitlitz

Board members attending via Zoom: None

Board members absent: None

Ministers attending: Reverend Connie Grant

Guests attending in person: Jackie Hall

Guests attending via Zoom: None

Submitted by: Regina DiLamore, Secretary

Attached Documents:

- A. Lead Minister's Report
- B. Social Justice Report
- C. Internal Audit Report

I. Call to Order and Chalice Lighting

President Abby Gitlitz called the meeting to order at 7:03 pm. Drew Schrader lit the chalice. A quorum was in attendance.

II. Check-in

III. Approval of the Board Minutes

Secretary Regina DiLavore moved to approve the November 2023 Board Meeting minutes, Vice President Jane McLeod seconded the motion and the motion carried.

IV. Reports

A. Interim Lead Minister Report

Highlights from the interim lead minister's report include:

- Rev. Grant and the Board discussed the Midwest UU Summer Assembly (MUUSA), otherwise known as "summer camp." MUUSA is proposing to meet at UUCB from July 3 through July 7, with the potential for up to 250-300 participants including 75 youth.
- Review of the membership list and the pledge drive were discussed. The January Perspectives will address these issues.
- Approximately nine members joined the December Congregational Meeting virtually. The staff is currently assessing the effectiveness of the hybrid format, which combined a traditional meeting with online chat functionality.

The Lead Minister's Report is provided in Attachment A.

B. Social Justice Report

Jackie Hall discussed the findings of the Social Justice report. The discussion centered around the transition from long term task force leaders to newer leaders. Jackie also discussed decreasing the administrative burden on task force leaders. The Board discussed how to conduct background checks for task force members who work with children. They also confirmed that the church's liability insurance covers volunteers just like employees when they are performing church-related duties.

Reverend Connie Grant indicated that the church needs a Safe Congregation Policy to address background checks. Since the policies will be updated as part of the Bylaws revision, Rev. Grant and Stephanie Kimball, Director of Religious Lifespan Education, will set up a committee to develop the policy.

Church Mutual is UUCB's insurer and has rules around background checks. Rev. Grant, Jackie Hall and Amanda Waye will work together to clarify the process.

The Social Justice Report is provided in Attachment B.

C. Financial Audit Report

Bill Lonnerberg, Treasurer, provided an overview of the Financial Audit Report, which is conducted during odd-numbered years by the Finance Committee.

The Board would like to thank the Finance Committee (Kitty McIntosh, Carolyn Emmert, Ruth Sanders, and Arzetta Hulst-Losensky) for their hard work on the audit.

In addition to the audit, Amanda Waye, Rich Slabach and Bill Lonnerberg updated the Fiscal Manual. Amanda Waye is primarily responsible for the financial duties, with review and oversight provided by the controller, Rich Slabach, and Treasurer, Bill Lonnerberg.

Bill explained that the audit results were positive and there was good separation of duties as described below:

- Improvements in counting cash on Sundays
- The administrative assistant deposits cash and checks
- The bookkeeper maintains the accounts
- The controller checks the monthly reconciliation
- The treasurer identifies outstanding checks/electronic disbursements, and the director of administration follows up with outstanding items
- The administrative assistant, director of administration, and bookkeeper complete payment of invoices and payroll.
- The controller reviews bill payments weekly and ensures they are charged the correct accounts.
- The treasurer reviews the bank reconciliation.
- Multiple people are counting cash during fundraisers and cash is being managed well.

Bill Lonnerberg also mentioned that petty cash is still maintained but is very rarely being used. The Board raised the question of whether any task forces are a legal entity outside of the church.

V. New Business

A. Housing Allowance for Interim Lead Minister

Vice President, Jane McLeod, moved to approve Rev. Grant's housing allowance in the housing allowance resolution, as amended. Drew Shrader seconded the motion and the motion passed.

VI. Old Business

No old business was discussed.

VII. Housekeeping

Housekeeping was not discussed.

VIII. Parking Lot

GA Delegation will be discussed in January 2024. This year's GA is virtual only.

IX. Executive Session

The Board entered executive session at 8:01 pm.

X. Adjournment

The meeting was adjourned at approximately 8:04 p.m.

Attachment A

Date: December 20, 2023
To: Board of Directors
From: Rev. Connie Grant, Interim Lead Minister
Subject: Monthly Report – December, 2023

Brief highlights and updates:

- Lots going on, will report against ends in January.
- The Pledge Drive Committee has begun meeting. Corrin Clarkson will chair. Other participants Pat Slabach, Judy Witt, JaneAnn Gifford, David Frew, Joan Coulton. March will be pledge month. Kickoff event first weekend. More details in January.
- Midwest UU Summer Assembly (MUUSA), otherwise known as “summer camp,” is proposing to meet at UUCB from July 3 through July 7, with the potential for up to 250-300 participants including 75 youth. They are making arrangements for lodging and food at IU. They hope to promote widely to UUCB congregants. Possible some remuneration to UUCB. Service activity expected. Minister-in-residence will likely preach July 7. Letter of agreement expected in January.
- Kickoff to 75th anniversary year activities planned for January 21, including recognition of membership anniversaries.
- I am planning to take vacation from February 10 through Feb 17 (guest speaker Feb 11).
- Please approve my housing allowance for 2024 (copied below). According to the IRS this resolution needs to be included in the minutes.
- There is a personnel matter that I would like to discuss in executive session.

Unitarian Universalist Church of Bloomington
Housing Allowance Resolution
for Rev. Constance L. Grant

December 20, 2023

Whereas, section 107 of the Internal Revenue Code specifies that the amount of ministers' compensation that is designated in advance by their employer as a housing allowance is not taxable in computing federal income taxes to the extent that it is used to pay for actual expenses incurred in owning or renting a home or apartment, and, in the case of ministers who own their home, does not exceed the fair rental value and maintenance of the home; and

Whereas, Rev. Constance L. Grant is compensated by Unitarian Universalist Church of Bloomington exclusively for services as a minister; and

Whereas, Unitarian Universalist Church of Bloomington does not provide Rev. Constance L. Grant with a parsonage; therefore, it is

Resolved, that effective this date, a housing allowance of \$2,781.96 per month for the calendar year ending December 31, 2024 is hereby designated pursuant to section 107 of the Internal Revenue Code.

Resolved by vote of the Board of Trustees, Unitarian Universalist Church of Bloomington.

Abby Gitlitz
President, Board of Trustees
December 20, 2023

Attachment B

Social Justice is just part and parcel of our congregation. It happens in many ways and in many places and most visible programming is our task forces. Our task forces are not permanent. Annually there is an application process where vision and goals are stated or re-stated. These can be furnished if it would be helpful. Each makes an annual report presented at the annual meeting in June. Task forces are not part of the operating budget. In recent years each, if needed, has been awarded \$300 a year from SJ Funds raised during the last capital campaign. During the year, the task forces do significant fund raising. In some ways this is better than being part of the operating budget. People donate and buy goods directly to causes and then feel more directly associated with it.

Each year many task forces change; many continue and maybe with new emphases. We now have 10 task forces: End of Life Task Force was retired when Rev Macklin left. The Hunger and Homelessness Task Forces combined and are now the Hunger/Homelessness task force. Several task forces have new or different leadership. RISE's Barb Backler is looking for a replacement. Mary Blizzard stepped down from a long illustrious tenure as chair of the Hunger Task Force.

Attached is a brochure that is available on our SJ Table and has brief descriptive materials of each task force and their leadership. In addition to the task forces there is a SJ Funds committee. Their role is to accept applications for the fall SJ Grants and manage the selection and awarding of Fall SJ Grants. They are funded by the interest from the Lenard Lundin SJ account in SPF. This committee also manages the selection of the 25% of Sunday Plate recipient in the spring for the upcoming fiscal year. Denise Ogren in chair.

Attached is the SJ Year End Report from last June.

So far this year some of the major accomplishments in SJ are:

In August held **SJ Circle workshop with Rev Connie that established framework of SJ for the year** - that is identifying SJ months and possible activities that task forces could do during the months. The SJ Circle meets most months and includes task force leaders, Rev Connie and occasionally other professionals depending on agenda.

Some highlights of the year include:

1. SJ Circle coordinating football parking
2. LOVE, Living Our Values Everyday, recruitment event after Sunday service
3. support bringing in Emma's Revolution singing duo by Dee Morris, Sura Tala and Barb Berggoetz
4. Tree of Giving organization by Barb Berggoetz, aided by UU office staff, to collect 125 holiday gifts from UU congregants for child and adult clients of local nonprofits
5. Habitat Women Build, 35-member team with mostly UU women that raised nearly \$20,000, plus \$1,500 donation from Habitat Task Force
6. IOTF went on semi-annual trip and took \$20,000 to Nairobi to support orphanage
7. Green Sanctuary is leading fund raising to support repair of solar panels

8. RISE continues support of our refuge family and received a \$1000 grant from the Social Justice Funds committee for extensive dental work and important surgeries for Bloomington Refugee Support Network clients. Jenny Vessels, a relatively new member to the congregation, will replace Cindy Mosca as co-chair of RISE. Barb Backler will step down as soon as another co-chair is found.
9. Reproductive Justice support of diaper drive, donates funds for monthly hygiene product for women
10. Racial Justice supports Resilience productions and book group
11. Hope for Prisoners hosted gallery and church display of art work and poetry by an incarcerated UUCB member
12. Just Peace has been present on square each Wed afternoon since Oct 7 Hamas attack on Israel
13. Rainbow Rights had booths at Spencer Pride and Bloomington Pride and asked for change to their description: For updating the Rainbow Rights addition in the pamphlet, the image should be changed to the UUA logo and the description should be as follows: The **Rainbow Rights Task Force** seeks to revive, document, and advance the knowledge, concerns, and rights of the LGBTQIA+ individuals, communities, and causes. Building upon our congregation's commitment to the 8th principle's journeying to dismantle racism and other oppressions, this task force acknowledges the spectrum of identities that reside beneath the systemic injustices experienced by marginalized persons, and we commit ourselves to journey in advocating for spiritual wholeness in relation to gender and sexuality. Contact Jason Michálek, RainbowRights@uubloomington.org. The changes are subtle, but they reflect the importance of Intersex/Asexual visibility in our congregation, and the symbolic connection to UUA efforts with the updated logo.
14. Hunger/Homelessness implemented daily filling little free pantry, recruiting for Christmas baskets for MCUM, partnering with Fire Departments for food collection, and hosting showing of Scrooge, the Musical Movie to support hunger in Bloomington at the Buskirk Chumley theater . In addition
15. The Hunger and Homelessness Task Force is working with Jana Perea and the Avalon Community Land Trust to help raise funds for the construction of cooperative house on the west side of Bloomington. Their goal is to build a seven-bedroom house with affordable monthly costs including utilities and food for people who are experiencing homelessness.
16. The SJ Circle met with Ministerial Search Committee.

Attachment C

Internal Audit Report, 2023

- **Background**

- UUCB Bylaws require that there be an audit in odd-numbered years, with an external audit every 4 years.
- The last External Audit was completed in 2020; an Internal Audit in 2021 examined the T accounts in an effort to clarify, consolidate, and simplify them.

- **What we looked at**

- The Finance Committee proposed to examine the procedures and practices of the UUCB with particular attention to adherence to the newly revised (October, 2023) and updated Fiscal Manual of the UUCB.
- Members of the Finance Committee interviewed staff and officers of UUCB:
 - Treasurer and Controller (Bill Lonnberg, Rich Slabach)
 - Director of Administration (Amanda Waye)
 - Administrative Assistant (Jo Bowman)
 - Bookkeeper (Cathy Martin)

- **What we found**

- Results of interviews are interleaved with the Fiscal Manual and are highlighted in yellow, see next section. Additional notes follow the Fiscal Manual. Practices were found to comply with the Fiscal Manual. There is a strong separation of duties, with Administrative staff receiving invoices, vouchers, etc., and Bookkeeper paying and attaching to QuickBooks.

Fiscal Manual

Unitarian Universalist Church of Bloomington, Indiana

Security of Cash and Checks – Protection of Assets

1. All blank checks and voided checks will be kept in a locked location.
2. Cash and checks will be deposited on the day they are received.

3. After 60 days the Director of Administration and Treasurer will investigate any outstanding checks.

The Treasurer identifies outstanding checks and/or electronic disbursements and the Director of Administration follows up.

Separation of Duties Regarding Cash Handling and Bookkeeping

1. Staff member preparing the bank deposits will be a different person from the one maintaining the church's accounts.
2. Two individuals will count cash that is to be deposited and will both sign the cash-in form or offering form before giving it to administrative staff for deposit.
3. The Treasurer or other officer of the church who does not do the bookkeeping will review bank reconciliations on a monthly basis.

The Administrative Assistant does the deposits, the accounts are maintained by the Bookkeeper.

Currently, both congregants count the money individually, and then the Administrative Assistant counts it before anyone leaves the room. All three accounts must agree before it is ready for deposit. The Director of Administration notes this has been working very well.

The Controller checks the reconciliations monthly. The Treasurer identifies outstanding checks and/or electronic disbursements and the Director of Administration follows up.

Petty Cash Funds

1. Petty cash funds will be maintained for the purpose of reimbursing individuals for incidental church expenses. The Director of Administration will administer petty cash, including making reimbursements and replenishing the funds. The Treasurer will reconcile petty cash funds on a monthly basis.

The Director of Administration noted that petty cash is rarely used, and she prefers not using it. She has a receipt for a bit over \$5.00, the amount used since April or so, for the Treasurer. The Treasurer planned to do the reconciliation monthly but as it has been used so infrequently he may change to every other month. Possibly even consider eliminating petty cash.

Payment of Invoices and Payroll

1. The Director of Administration will forward all invoices to bookkeeper for payment. The Director of Administration will review invoices to make sure that they do not duplicate previous payments.
2. Controller will review bill payments and payroll on a weekly basis..

Administrative Assistant sends all invoice requests to the Director of Administration through emails. She also sends the receipt. The Director of Administration forwards the receipts to the Bookkeeper and keeps copies of the emails and receipts for her records.

Controller checks these regularly on Sundays. They are kept in the locked office of the Director of Administration. Controller does this weekly (payroll 2x's/month).

3. The Treasurer and Controller will review bank reconciliation and bank statement on a monthly basis.

The Treasurer and Controller currently both do this. We recommend this be changed to Treasurer only.

Money Management Rules: How to Handle Cash from Fundraising

Top 5 Guidelines

- 1.) Arrange with the Director of Administration for working cash if needed.

The Director of Administration reported that most people responsible for fund raising are good with contacting the Director of Administration in a timely way. She keeps \$200 in a locked closet for Football Fundraising until the season is over.

- 2.) Do not pay receipts out of cash. Submit receipts or other requests for reimbursement.

After the receipts are submitted to the Director of Administration, they are submitted to the Bookkeeper within 10 days. The Bookkeeper then sends out reimbursement checks in a timely manner.

- 3.) Always have 2 people count and verify the amount of money.

The Director of Administration and Administrative Assistant verified this was regularly followed.

- 4.) Use standard cash-in and check request vouchers to process money.

The Director of Administration also noted that the procedures fund-raising groups of the church are to follow are being written and will be posted soon on our website. This sounds like a very good idea.

- 5.) Do not leave cash unattended.

Both the Administrative Assistant and Director of Administration said this is emphasized.

Details

1. If you need start up change, contact the Director of Administration, at least 5 business days in advance. Money can either be moved to an approved transmittal account if you have an existing budget or loaned from petty cash. Loaned amounts will be deducted from cash on hand after your first day of sales.

The Director of Administration noted the practice of 5 days of advance notice is "pretty well followed" and when it isn't she tries to get this done as soon as possible. Perhaps the information for task forces handling money that will be posted on the web will help with this.

2. Turn in any cash and checks to dropbox or a staff member within 24 hours of each event.

This is followed by the task forces with one exception. The Interim Lead Minister and Director of Administration have addressed this; however, they have found some resistance because the task force also has an outside account. The Finance Committee will work with task forces to standardize procedures and practices.

3. Trackability and accountability are critical.

- Use the Cash-In slips provided in Room 204 to turn in money to be deposited. Always have two people count each deposit. The cash-in slip should be signed by both counters and be included in the envelope with the cash. The deposit should be given to the Office Assistant or to the Director of Administration, or a Board officer if available, or deposited in the cash drop in the closet door next to the nursery (Room 104). Please use a #10 envelope for this purpose and be sure it is sealed.

This practice is being followed by the task forces.

- Use Check Request Vouchers to request reimbursement for money you have spent on behalf of your project. You must have a balance in the budget line or T-account you are using in order to be reimbursed.

This is also being followed by the task forces.

- Do NOT disburse cash out of the cash you are taking in for the project to pay people back for things they have bought to benefit the project, or to pay honorariums for speakers. Original receipts or legible emailed receipts and a Check Request Voucher must be submitted for checks to be generated. These vouchers and receipts should be given to the Director of Administration or Office Assistant. Reimbursement will be submitted to the bookkeeper for payment within 10 business days.

Paperwork-- receipts and deposit slips-- as well as all relevant emails, are copied, retained and filed.

- Use a cashbox if the fundraiser is ongoing. After each event, count the cash that is in the box, separate the amount you want to keep there for change (typically \$200), and prepare the Cash-In slip for deposit in the church's bank account, in the fund you are

using, e.g. Booktable, YUUMS bagel sales, etc. Be sure to put a signed paper in the cash box that says how much cash is remaining there and who counted it.

This practice is being followed. The Director of Administration keeps copies of paperwork and emails.

4. Secure the cash in a locked location when not in use.

This practice is being followed.

Questions, please contact the Director of Administration or Treasurer.

[Google Drive: Board Files > Governing Documents > Operations Policy_ Information Only > Fiscal Manual](#)

Updated 9/14/2023 Amanda Waye, Rich Slabach, Bill Lonnberg

End of Fiscal Policy

Additional notes:

1. Only three new T Accounts have been set up this year. One was temporary. To set up a T Account, Dir of Admin takes the request to the Controller for approval. If approved, the request is forwarded to the Bookkeeper. It looks as if the new procedure for establishing T Accounts is working! Bookkeeper feels that there was a healthy streamlining of process and of accounts when Amanda became Dir of Administration. There are still lots of accounts, but she feels that precisely defining accounts makes it easier to track funds.
2. Director of Administration (Amanda) noted that she maintains regular email communication with Interim Lead Minister (Connie), Controller (Rich) and Treasurer (Bill).
3. The Bookkeeper (Cathy Martin):
 - Receives vouchers, receipts, invoices from Dir of Administration and/or Office Staff
 - Pays invoices
 - Enters vouchers, receipts, invoices into QuickBooks
 - Attaches invoices to QuickBooks so that entries can be examined later
 - Receives amounts for Sunday plate + other Sunday income (task force receipts, football parking, etc) and enters these amounts into QuickBooks accounts

- Twice a month Payroll spreadsheet comes from Dir of Administration (paid through proper account)
- At the end of the month, bookkeeper reconciles bank statement with QuickBooks, prepares financial statements and sends to Dir of Administration, Treasurer, and Controller
- At end of year, Bookkeeper sends out Form 1099's (W-2s are sent by ADP)
- Budget is set and approved by Board of Directors, then Bookkeeper enters into QuickBooks
- Troubleshoots problems with Treasurer, Controller, and Dir of Administration

There is a strong separation of duties, with Administrative staff receiving invoices, vouchers, etc., and Bookkeeper paying and attaching to QuickBooks.

Submitted by Finance Committee, December 13, 2023

Bill Lonnberg

Carolyn Emmert

Kitty McIntosh

Ruth Sanders

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