

Meeting Minutes
Board of Trustees of Mount Vernon Unitarian Church
16 June 2009
(Pending approval at the July meeting)

Board members present:

Lauck Walton, Board chair
Reid Adler
Bill Alsmeyer-Johnson
Bill Clontz
Joan Darrah
Tamara de la Camp
Lisa Guide
Birgit Robbert
Mike Walker
Ian Anderson, youth representative

Others present:

Reverend Kate Walker
Al Erickson, treasurer
Jamie Barnett, BOT member-elect
Dan Cohen, BOT member-elect
Al Robbert, Finance Committee chair
Alvin Macomber, Grounds Committee member
Jim Potter, ex-BOT chair

The meeting was called to order at 7:35 by Lauck Walton, Board chair.

Rev. Kate Walker opened the meeting with a reading, "Newspaper Clippings" by Cynthia Johnson.

1. Al Macomber of the Grounds Committee approached the Board for guidance on how to proceed with a fence/property line dispute. MVUC has contracted with Long Fence to install a split-rail fence along the church's property boundary; however, one neighbor has objected to the fence. After much discussion, the Board approved (vote 4-3) to do the following:
 - Continue the proposed fence along the undeveloped portion of the neighboring property.
 - Install permanent markers, but no fence, delineating the MVUC property line at the developed portion the neighbor's property.
 - Have the property manager conduct a yearly survey of the MVUC property line to be sure no neighbor is encroaching on MVUC property. Inform offending neighbor immediately if there is an encroachment and take appropriate steps (including legal action if necessary) to resolve any disputed boundary.

2. The minutes of the Board meeting on 12 May 2009 were approved.

3. Reid Adler requested that two recent BOT chairs provide their recommendations for effective BOT work. Joanne Masterson had e-mailed her recommendations; Jim Potter shared his thoughts at the meeting. In the ensuing discussion, board members observed that the church continues to evolve toward policy governance (where the board sets policy and the professional staff and committees execute it). Thus, the work of the BOT will become more strategic. The new board will continue this discussion at its July meeting and at the August board retreat.
4. Staff reports from the minister and the DRE were noted and are attached.
5. Al Erickson and Al Robbert presented the financial reports (attached). The Finance Committee requested and the Board approved the following:
 - Adopt an updated budget for FY 2009-2010.
 - \$20,000 be transferred to the PMM (property major maintenance) account.
 - Leah Choudhury be given a \$2.00 per hour raise in her new role as property manager.
6. Old business:
 - Rev. Kate Walker reported that a church administrator has been selected. Rev. Kate expects a letter of agreement will be signed this week and the new administrator will assume duties in July.
 - Joan Darrah reported that the MVUC's communication tower project team continues to discuss cell tower options with representatives from ATT/ACO. ATT/ACO has proposed a two-step process: 1) building a structure on the MVUC chapel with ground equipment by the turkey sheds to use until 2) an artificial tree and associated ground equipment can be erected on the far side of the meadow. The Board agreed with the committee's recommendation that MVUC should only pursue the artificial tree option even though this option will take longer (requires Fairfax County approval).
 - The Child Care Policy (attached) which had been posted on the web for comments, was approved without changes.
 - Bill Clontz reported that two defibrillators will cost \$3,400, \$900 more than originally budgeted by SBA. This increase cost includes training for six people, two sets of child pads, and secure (and attractive) storage units. Bill will request that SBA cover the additional amount. Otherwise, the Board approved taking the additional amount from the general church funds.
7. New Business:
 - Personnel Committee requested approval for editing changes in the Employee Handbook.

- Rev. Kate, Jeanne Gayler, Mark Zimmerman (DOM) and Nina Tisara are exploring ways to upgrade the stage and other areas of the sanctuary.
- The Board approved the following interim officers to serve for the period from July 1 until elections are held at the July 14 meeting:
 - Reid Adler, chair
 - Joan Darrah, vice-chair
 - Birgit Robbert, secretary
 - Tamara de la Camp, Program Council convener

8. Reid along with the entire Board expressed gratitude and presented MVUC pins to the three out-going Board members: Bill Clontz, Lisa Guide, and Lauck Walton.

The meeting adjourned at 9:40. The next regularly scheduled Board meeting will be on July 14, 2009 at 7:30.

Respectfully submitted,
Birgit Robbert, Board secretary

Attachments:

1. Minister's report
2. DRE's report
3. Finance Committee report
4. Revised budget
5. Revenue and expense report
6. Balance sheet
7. Building revenue and expense report
8. Child Care Policy

**Minister's Board Report
Mt Vernon Unitarian Church
June 16, 2009**

(Not in order of priority, but close)

1). Worship:

- a). I've really enjoyed attending and not leading three services in the last few weeks and being invited to participate in a small way. I believe it helps continue to establish my relationship with the community. I've also enjoyed seeing others coordinating complex services with wonderful results.
- b). PLEASE SEE ATTACHED ADDENDUM on THEME BASED WORSHIP, your comments are welcome (hard copies available at meeting).

2). Administration/staff:

- a). I am delighted, and relieved, to announce the Administrator Search Committee has a candidate to recommend. We all agree on her credentials, personality mix with current staff and commitment to our community. The candidate's references are being called and a back ground check is being conducted. Lauck Walton will meet her as well.

3). Community Development:

- a). Georgia Pourchot has agreed to help me with the Small Group Ministry program. Two facilitator trainings are scheduled for August. Meagan Henry is also giving support.

4). UUA/JPD:

- a). Attending UUMA Ministry Days, June 22-24, and UUA GA, June 24-28, both in Salt Lake City.
- b). I'm attending an Adaptive Leadership Training in Boston, Aug. 10-13 based on a book "The Practice of Adaptive Leadership" by Heifetz et al.
- c). During GA, I anticipate being elected as Chair of the UU Women's Heritage Society, a two-year term.

5). Ministerial Self Care:

- a.) Vacation: June 29-July 19. Study Leave: July 20-August 17

Submitted one step away from vacation.

Note: No minister board report for July and August.

Kate R. Walker
Minister

**Report to the Board of Trustees
Mt. Vernon Unitarian Church
Meagan Henry, Director of Religious Education**

June 2009

Religious Education Program Update:

- * Summer Religious Education Program: World Religions, each Sunday the children learn about a different religion through the eyes of a child
- * I am using our summer RE funds to pay Betsy Yarrison to coordinate the program.

RE Events & Dates for Board Members Information:

- * All Church Campout on the Hill, June 12 & 13
- * Coming of Age worship service – June 14

My Summer Schedule:

- * June 24-28 -at General Assembly
- * July 9 - 22 – on Partner Church Council trip to Romania
- * August 1-9 - family vacation

Finance Committee Report June 2009

Attached are May financial reports, a draft budget for FY10 that the Finance Committee recommends you adopt, and some additional recommendations from the Finance Committee.

Financial Reports

Financially, May was another good month. Revenue exceeded income by \$6,236, raising our total year-to-date surplus to \$38,997. Our good fortune is attributable to improved wedding income and, of course, lower staff expenses because of Ron Brandt's continued unpaid service as our church administrator. However, the church administrator search committee is close to consummating a selection, so we can expect to see a deficit in next year's budget.

The balance sheet shows that we have a buffer of \$111,037 in unobligated funds available. To calculate the unobligated funds available, go to the balance sheet and add current assets (checking and money market accounts - \$135,220) and other assets (CD - \$100,000) and subtract total liabilities (\$124,183). Note that the bulk of our liabilities are in the PMM fund, where there is a balance of \$87,982. Thus, we actually have close to \$200,000 in funds against which there is no immediate claim.

Draft Budget

The Finance Committee, meeting with the church administrator and treasurer, has thoroughly scrubbed the proposed budget. It reflects our best estimate of our expected revenue and expenses. It shows the expected deficit to be about \$7,600, which the committee believes to be manageable, given the unobligated funds available to us. Also, we are probably reversing our decline in active membership such that we would likely grow out of this deficit condition within a year or two.

Other Recommendations

The committee recommends transferring \$20,000 from operating funds to the PMM fund, bringing that fund's balance up to \$107,982.

The committee reviewed the Personnel Committee's proposal to offer alternative benefits to employees who decline health insurance. The committee does not take a position on the merits of the proposal, but regards the expected cost (~\$1,600) to be not prohibitive.

A member of the committee, Doug MacCleery, proposed that the BoT charter a task force to explore a partial construction plan that could be executed without incurring debt service. The plan would expand the Commons and update the kitchen, addressing our most urgent space needs. Putting such a plan in motion would likely result in receipt of some of the \$236,602 remaining in unpaid building pledges. With the \$437,794 currently on hand in the building fund, there would likely be at least \$500,000 and possibly \$600,000 available for this purpose. Doug volunteers to be part of such a task force.

- Al Robbert
Chair, Finance Committee

Mount Vernon Unitarian Church Budget for FY Ending June 30, 2010

Approved by BoT on June 16, 2009

	July 1, 2007 to June 30, 2008 Actual	July 1, 2008 to June 30, 2009 Adopted	July 1, 2008 to May 31, 2009 Actual	July 1, 2008 to June 30, 2009 Extrapolated	July 1, 2009 June 30, 2010 Draft Budget	
REVENUE						
4100	Stewardship Pledges	345,754	360,000	322,574	351,898	385,000
4200	Contributions	18,750	18,000	17,162	18,722	19,000
4300	Facilities Use and Rentals	115,415	152,182	159,677	174,193	173,472
4400	Fund Raising	14,040	16,000	9,461	10,321	10,075
4500	Administrative Income	1,686	800	997	1,087	800
	TOTAL REVENUE	495,645	546,982	509,869	556,221	588,347
EXPENSES						
5000	Worship Programs (incl music)	3,875	4,700	4,449	4,854	5,500
5100	Religious Education Programs	6,547	7,600	3,804	4,150	4,000
5200	Home Community Programs	118	200	251	274	300
5300	Denomination Responsibilities	30,626	28,774	28,674	31,281	28,026
5400	Our Larger World/Social Justice	446	325	873	952	750
5500	Administrative Programs	6,835	3,700	11,300	12,327	1,300
5600	Conferences & Continuing Ed.	2,213	6,300	143	156	800
5700	Reimburse Professional Exp	8,931	11,000	8,879	9,686	15,812
6100	Operating Expense	10,725	54,000	49,432	53,926	54,025
6200	Communications	5,347	8,000	8,389	9,152	5,000
6300	Debt Service	75	0	0	0	0
6400	Insurance	8,260	8,500	7,364	8,033	10,000
7000	Supplies	9,188	9,022	5,272	5,751	6,100
7200	Property Maintenance	54,666	34,600	35,949	39,217	56,800
7300	Utilities	25,192	28,450	26,432	28,834	29,500
8100	Employee Compensation					
8110	Minister	75,422	100,843	88,559	96,610	104,154
8129	Temp Staffing	0	0	16,720	18,240	0
8130	Staff	160,913	158,315	128,557	140,244	211,578
8200	Payroll Taxes	12,927	20,739	10,210	11,138	24,370
8300	Employee Benefits	32,715	40,925	32,711	35,685	41,589
	TOTAL EXPENSES	455,021	525,993	472,526	515,483	599,604
	NET REVENUE (EXPENSES)	40,624	20,989	37,342	40,737	-11,257

MOUNT VERNON UNITARIAN CHURCH						
Fiscal Year 2008-2009 Revenue & Expenses						
As of May 31, 2009 - 92% of the fiscal year						
		ACTUAL	ACTUAL	ACTUAL	ANN	ToDate as
	Account	THRU APR	May-09	TO-DATE	Budget	% of Budget
	REVENUE					
4100	Stewardship Pledges	302,875	19,699	322,574	360,000	89.60%
4200	Contributions	15,454	1,707	17,161	18,000	95.34%
4300	Facilities use and rental (other)	25,193	1,626	26,819	20,182	132.89%
4390	Wedding Income	114,958	17,899	132,857	132,000	100.65%
4400	Fund Raising Income	9,389	72	9,461	16,000	59.13%
4500	Administrative & other income	856	141	997	800	124.63%
	TOTAL INCOME	468,725	41,144	509,869	546,982	93.21%
	EXPENSES					
5000	Worship programs (incl music)	2,934	1,515	4,449	4,700	94.66%
5100	RE programs incl youth ministries	3,537	164	3,701	7,600	48.70%
5200	Home community programs	251	0	251	200	125.50%
5300	Denomination Responsibilities	25,370	3,304	28,674	28,774	99.65%
5400	Our larger world/social justice	573	0	573	425	134.82%
5490	Virginia Interfaith	300	0	300	350	85.71%
5500	Administrative programs					
5520	Stewardship campaign	446	0	446	700	63.71%
5540	Other comm. & expenses	10,769	0	10,769	0	
5590	Search committees	85	0	85	3,700	2.30%
5600	Conferences & contin. edu.	-300	443	143	0	
5700	Reimburse Prof. Expense	6,144	2,735	8,879	15,300	58.03%
6100	Operating Expense	12,614	638	13,252	12,000	110.43%
6155	Rental Events Expenses	30,163	6,017	36,180	42,000	86.14%
6200	Communications	8,389	0	8,389	8,000	104.86%
6300	Debt service	0	0	0	0	
6400	Insurance	7,364	0	7,364	8,500	86.64%
7000	Supplies	4,877	395	5,272	9,022	58.43%
7200	Property maintenance	33,222	2,727	35,949	34,600	103.90%
7300	Utilities	24,193	2,238	26,431	28,450	92.90%
8100	Employment compensation					
8110	Minister	91,268	8,313	99,581	119,759	83.15%
8130	Staff	137,399	12,540	149,939	158,315	94.71%
8300	Employee benefits					
8200	Payroll taxes	9,327	882	10,209	20,739	49.23%
8320	Health Insurance	7,138	757	7,895	8,800	89.72%
8330	Pensions	10,056	938	10,994	13,209	83.23%
9000	Miscellaneous	9,845	-8,698	1,147		
	TOTAL EXPENSES	435,964	34,908	470,872	525,143	89.67%
	NET REVENUE(EXPENSES)	32,761	6,236	38,997	21,839	

MT VERNON UNITARIAN CHURCH
Balance Sheet
 As of May 31, 2009

	<u>May 31, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · BHBT - Checking Account (00-81270-6)	26,937.90
1999 · BHBT - Money Market Account (00-81194-7)	108,282.32
Total Checking/Savings	<u>135,220.22</u>
Total Current Assets	135,220.22
Fixed Assets	
1501 · Land	1,220,900.00
1502 · Buildings	1,717,000.00
Total Fixed Assets	<u>2,937,900.00</u>
Other Assets	
1998 · CD B&H #11834544	100,000.00
Total Other Assets	<u>100,000.00</u>
TOTAL ASSETS	<u><u>3,173,120.22</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2010 · Citibusiness MC	817.63
Total Credit Cards	<u>817.63</u>
Other Current Liabilities	
2100 · Short Term Liabilities	
2101 · Grocery Scrip (Grocery Scrip)	450.00
2103 · Coffee (Coffee)	162.80
2104 · Intergenerational (Intergenerational events income and ex...)	5.71
2111 · RE Course fees (Payments and receipts for books & other...)	-140.26
2170 · Special Collections	829.25
Total 2100 · Short Term Liabilities	<u>1,307.50</u>
2191 · Deposits/Refunds	1,550.00
2200 · Payroll Liabilities	
2202 · Due to/from Employee	231.16
2210 · Health Care Withholdings	
Director of Religious Education	78.68
Parish Minister	518.64
Total 2210 · Health Care Withholdings	<u>597.32</u>
2211 · Minister Life & Disability	128.00
2220 · Payroll Tax Withholdings	
DC w/h	195.00
Federal w/h	4,548.42
Medicare w/h	-486.42
Social Security w/h	-2,083.67
VA w/h	672.00
2220 · Payroll Tax Withholdings - Other	972.51
Total 2220 · Payroll Tax Withholdings	<u>3,817.84</u>
2230 · MVUC Payroll Taxes	
Employer Medicare	-486.42
Employer Social Security	-2,083.67
2230 · MVUC Payroll Taxes - Other	-239.62
Total 2230 · MVUC Payroll Taxes	<u>-2,809.71</u>
2240 · Employee Pension Contributions	350.00
2245 · MVUC Pension Contributions (Company paid pensions)	2,938.63
2200 · Payroll Liabilities - Other	-518.64
Total 2200 · Payroll Liabilities	<u>4,734.60</u>
Total Other Current Liabilities	<u>7,592.10</u>

10:04 AM
06/11/09
Cash Basis

MT VERNON UNITARIAN CHURCH
Balance Sheet
As of May 31, 2009

	<u>May 31, 09</u>
Total Current Liabilities	8,409.73
Long Term Liabilities	
2500 · DESIGNATED FUNDS	
2501 · YRUU	1,890.85
2504 · Music Fund - Gifts & Memorials	2,135.34
2505 · Partner Church	
General	4,611.48
Scholarships	-330.00
Trip	1,005.86
Total 2505 · Partner Church	<u>5,287.34</u>
2508 · Social Justice	994.19
2509 · RE Special Projects	6,438.57
2510 · Boston Trip	1,315.04
2511 · SBA Reserves	4,442.72
2513 · Playground	1,659.50
2514 · Social Justice Disaster Relief	722.00
2516 · Remington Memorial	2,223.01
2518 · Green Sanctuary	683.10
2520 · Property Major Maint (PMM)	87,981.55
Total 2500 · DESIGNATED FUNDS	<u>115,773.21</u>
Total Long Term Liabilities	<u>115,773.21</u>
Total Liabilities	124,182.94
Equity	
3001 · OPERATING FUND BALANCE	3,009,783.29
Net Income	39,153.99
Total Equity	<u>3,048,937.28</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,173,120.22</u></u>

MOUNT VERNON UNITARIAN CHURCH
1037865.53

INCOME:from Pledges

Balance outstanding of unpaid pledges		236,602.00
Balance brought forward	1,038,006.01	
Received in MAR 09		1,038,006.01
At MVUC	Pledges 2,825.00	
Interest fm B & H	Interest 128.60	
Interest in McLughlin	Income 2.50	
W/D to Church Pledge(Stock)		
Total received for Building Fund (includes interest)	2,956.10	1,040,962.11

EXPENSES:

B & H Line of credit	265,000.00	
Campaign	16,845.36	
Consultant	20,890.00	
Architect, Engineers & Contractors	280,160.27	
Permits, fees	14,532.00	
Stained Glass Window	4,758.83	
Miscellaneous	980.90	
Total Expenses to Date		603,167.36

NET Funds on Hand for Building \$437,794.75

Expenses for May \$0.00

WHERE THE FUNDS ARE:

Funds at McLaughlin Inv.(Includes Income @0.05%)	231,431.01	
Cash in B&H (earns 1.52%)	106,363.74	
Cert. of Deposit at B & H (earns 2.31%)	100,000.00	
	\$437,794.75	

Child Care Policy

Purpose: *To ensure that childcare is available, if needed, at all church activities and events and that children are safe while cared for at MVUC.*

Childcare Provided if Needed. Childcare will be provided, if needed, at church-wide events, meetings, and activities.

Providers. The Religious Education program will maintain a list of individuals who have stated their interest in working as childcare providers. The list will be available from the Director of Religious Education.

Coordinator. A volunteer childcare coordinator will be the centralized person for hiring childcare providers. Event sponsors are expected to use the childcare coordinator in order to maintain high standards. To arrange for childcare for an event, the event sponsor should contact the coordinator through the church office.

Sponsor's Responsibility. It is the event sponsor's responsibility to determine whether or not childcare is needed for a particular event, to determine how it will be paid for, to announce its availability in publicity about the event, and to notify the volunteer childcare coordinator that a provider is needed. Requests for assistance from the coordinator should be made as early as possible but no later than a week before an event is scheduled to occur.

Payment. Childcare will be paid for either by the event sponsor—for example the Membership Development Committee, the Social Justice Council, or the Board—or by parents who make use of the childcare. The event sponsor will be responsible for setting and collecting fees and paying the provider.