

Meeting Minutes
Board of Trustees of Mount Vernon Unitarian Church
12 October 2010

Board members present:

Joan Darrah, Board Chair
Becky Brandt, Board Vice-Chair
Lisa Gillispie, Board Secretary

Board members absent:

Dan Cohen
Peg Bartel
Bill Alsmeyer-Johnson

Tamara de la Camp, Program Council Convener
Reverend Kate Walker, Minister
Al Robbert
Keith Brophy
Ian Anderson, Youth Representative

Others present:

Branka Bijelovich, Church Administrator
Meagan Henry, Director of Lifespan
 Spiritual Growth
Kären Rasmussen, Intern Minister
Ron Brandt
Wendy Burns
Dick Schaeffer

The meeting was called to order at 7:09 p.m.

1. Rev. Walker shared a reading on the theme of death from Leann Wester.
2. **Consent Agenda:**
 - Jane Nelson as Chair of Committee on Ministry
 - Reid Adler as a member of Committee on Ministry
 - Liz Bessel as Religious Education Program Council Coordinator (finishing term for Betsy Lowry)

All appointments were approved unanimously by the Board.

3. Branka Bijelovich presented the financial report:
September included three pay periods for salaries and related expenses which resulted in a deficit for the month of September. There was \$158,000 in current assets and \$139,000 in liabilities, leaving the current unobligated funds at \$18,000. September also included an expense to the building fund of \$15,000 for the new parking spaces. The building fund now has a balance of approximately \$445,000.

Items discussed and/or reported included:

- RAV-T Stewardship Update: The campaign is going well so far: 77 households have increased their commitments by a total of \$47,000 and 27 households who were visited chose not to increase their commitments. There are 114 households who have not yet been visited. Becky Brandt has agreed to chair the Spring Stewardship campaign. She needs a co-chair who is willing to assume responsibility for the next year's campaign.
- Policy for returning gifts to the church: It is generally understood and legally true that a charitable organization has no obligation to return a donation or a gift and that the donor has

no legal basis to compel the charitable organization to return the donation or gift to the donor MVUC does not currently have a written policy. A proposed policy document was shared with the board. The policy was adopted unanimously by the board.

- Request by former church member for return of gift: A former congregant has requested the transfer of a portion of the gift made to the building fund to a similar fund in another congregation with which the congregant is now associated. A motion was made to transfer the gift, prorated to reflect the balance remaining in the building fund divided by total contributions to the fund. The motion was passed by a majority of the board. Joan and Kate will draft a letter and Branka will issue the check.
- Solar Panel Proposal: Ron Brandt, Dick Schaeffer and Wendy Burns were in attendance representing the project. An initial informational meeting was held, but few congregants were in attendance. Another informational meeting is planned for October 24. Ron informed the Board about the proposed structure of a community LLC and its function. The board voted unanimously to support in concept of allowing an LLC to install solar panels on the Meeting House roof and to subsequently purchase the energy generated by the panels from the LLC.
- Operational Strategic Plan update: The plan is under development with the leadership of Becky Brandt.
- Preschool contract update: The draft contract is with the Preschool director who has not yet resubmitted it to MVUC for final approval.

Other items discussed:

- Joan and Ian will meet with the YRUU group to discuss the role and responsibility of youth membership.
- The membership committee is working on proposed bylaw changes that would result in a contribution of record for non-pledging members.
- There is discussion about changing our moniker from MVUC to MVUUC to reflect the joining of Unitarians and Universalists in our faith in 1961.
- Rev. Walker informed the board that the worship and music arts committee has discussed a change in service times to enable a full hour between services. The next action is a discussion with the Program Council about the proposed change.

The meeting was closed by the recitation of the MVUC covenant and was adjourned at 8:45 p.m. The next regularly scheduled Board meeting will be on November 9, 2010 at 7:00 p.m.

Respectfully submitted,
Lisa Gillispie

1:42 PM
 10/05/10
 Cash Basis

MT VERNON UNITARIAN CHURCH
Balance Sheet
 As of September 30, 2010

	Sep 30, 10
ASSETS	
Current Assets	
Checking/Savings	
1000 · BHBT - Checking Account (00-81270-6)	5,658.70
1998 · CD B&H #11834544	102,352.98
1999 · BHBT - Money Market Account (00-81194-7)	50,340.13
Total Checking/Savings	158,351.81
Other Current Assets	
1350 · Due from IRS	3.51
Total Other Current Assets	3.51
Total Current Assets	158,355.32
Fixed Assets	
1501 · Land	1,220,900.00
1502 · Buildings	1,717,000.00
Total Fixed Assets	2,937,900.00
Other Assets	
1310 · Endowment Fund Investments	748,673.97
1320 · Memorial Walks Fd Investments	44,273.00
1330 · Windmill Fund Investments	54,358.00
1340 · Building Fund	445,400.99
Total Other Assets	1,292,705.96
TOTAL ASSETS	4,388,961.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2010 · Citibusiness MC	809.21
Total Credit Cards	809.21
Other Current Liabilities	
2060 · Due to Endowment Fund	175.00
2100 · Short Term Liabilities	
2101 · Grocery Scrip (Grocery Scrip)	1,347.06
2102 · Folk Dance Group	125.00
2104 · Intergenerational (Intergenerational events income an...)	394.61
2111 · RE Course fees (Payments and receipts for books & o...)	-56.68
2140 · Prof Expenses Minister	65.20
2142 · Prof Expenses Dir Music	2.00
2170 · Special Collections	100.00
Total 2100 · Short Term Liabilities	1,977.19
2191 · Deposits/Refunds	1,850.00
2200 · Payroll Liabilities	
2202 · Due to/from Employee	-112.58
2210 · Health Plan Withholdings	
Church Administrator	-21.01
Director of Music	-127.45
Director of Religious Education	78.67
Parish Minister	98.64
Total 2210 · Health Plan Withholdings	28.85
2211 · Minister Life & Disability	112.63
2215 · Other Group Insurance	112.78
2220 · Payroll Tax Withholdings	
DC w/h	481.79
Federal w/h	6,617.42
Medicare w/h	-246.32
Social Security w/h	-1,057.09
VA w/h	1,110.50
Total 2220 · Payroll Tax Withholdings	6,906.30

1:42 PM
 10/05/10
 Cash Basis

MT VERNON UNITARIAN CHURCH
Balance Sheet
 As of September 30, 2010

	Sep 30, 10
2230 · MVUC Payroll Taxes	
Employer Medicare	-246.32
Employer Social Security	-1,057.06
2230 · MVUC Payroll Taxes - Other	-239.62
	-1,543.00
Total 2230 · MVUC Payroll Taxes	-1,543.00
2240 · Employee Pension Contributions	
Minister's Pension Contribution	2,019.82
Office Mgr Pension Contribution	450.00
	2,469.82
Total 2240 · Employee Pension Contributions	2,469.82
2245 · MVUC Pension Contributions	3,085.38
2246 · MVUC Health Plan Contributions	
Adminstr. health plan	-84.12
DRE Health	487.25
Minister's health	-0.01
	403.12
Total 2246 · MVUC Health Plan Contributions	403.12
Total 2200 · Payroll Liabilities	11,463.30
Total Other Current Liabilities	15,465.49
Total Current Liabilities	16,274.70
Long Term Liabilities	
2500 · DESIGNATED FUNDS	
2501 · YRUU	1,707.06
2504 · Music Fund - Gifts & Memorials	178.14
2505 · Partner Church	
General	3,559.68
Scholarships	310.86
	3,870.54
Total 2505 · Partner Church	3,870.54
2508 · Social Justice	1,603.84
2509 · RE Special Projects	4,112.32
2510 · Boston Trip	-15.57
2511 · SBA Reserves	2,448.45
2513 · Playground	3,129.99
2514 · Social Justice Disaster Relief	293.46
2516 · Chapel Aesthetics	888.27
2518 · Green Sanctuary	621.50
2520 · Property Major Maint (PMM)	104,740.55
2525 · NOVA LUUP	51.64
	123,630.19
Total 2500 · DESIGNATED FUNDS	123,630.19
Total Long Term Liabilities	123,630.19
Total Liabilities	139,904.89
Equity	
3001 · OPERATING FUND BALANCE	2,989,783.29
3200 · OTHER FUNDS BALANCES	1,292,705.96
3900 · Retained Earnings	-13,921.14
Net Income	-19,511.72
	4,249,056.39
Total Equity	4,249,056.39
TOTAL LIABILITIES & EQUITY	4,388,961.28

MOUNT VERNON UNITARIAN CHURCH
Building Fund as of September 30, 2010

INCOME:

Balance brought forward	1,064,785.76
Contributions received in September	100.00
Interest from B & H	88.68
Interest from McLaughlin	12.91
Interest from CD #11834544	
Total received for Building Fund (includes interest)	<u>201.59</u>
TOTAL	<u>1,064,987.35</u>

EXPENSES:

Parking Spaces	15,059.00
B & H Line of credit	265,000.00
Campaign	16,845.36
Consultant	22,010.00
Architect, Engineers & Contractors	280,160.27
Permits, fees	14,772.00
Stained Glass Window	4,758.83
Miscellaneous	<u>980.90</u>
TOTAL	<u>619,586.36</u>

NET Funds on Hand for Building **\$445,400.99**

Where the Funds Are:

Funds at McLaughlin Inv (Includes Income @0.05%)	245,497.43
Cash in B&H (earns 1.46%)	97,550.58
Cert. of Deposit at B & H (earns 2.31%)	<u>102,352.98</u>
TOTAL	<u>\$445,400.99</u>