

# UUCR Board of Trustees Meeting

Monday, August 9, 2021  
7:00 - 8:30 pm via Zoom

## **In Attendance:**

*Board of Trustees:* President Betsy Wilder, Vice President Marie Vivas, Treasurer Don Helton, Secretary Myra Remigio-Leonard, Larissa Johnson, Karl Irikura, Brian Haugen, Reverend Rebekah Savage

*Absent:* Past President Elsa Strong

**Opening words** - Affirmation of Principles

**Check in** - Roses and Thorns of the Day/Week

## **Discernment and decisions**

### **Secretary's Report**

Minutes for June 2021 were distributed by email on 8/3 by BW.  
Will be approved pending changes/suggestions from DH.

### **Overview of online Board Actions between 6/14/21 and 8/9/21:**

#### **7/25/21: Cap. Improvement Funding and Year-End Surplus**

I move that the year-end surplus be allocated such that \$64k is transferred to the Facilities and Maintenance Fund, \$13k is transferred to the Technology Fund, and the remainder is retained in General Reserves.

**Motion:** DH/**Second:** KI

**Votes:** 6 in favor

**Recorded:** August 2021 minutes

#### **7/16/21: JHU Osher Institute Rental**

Review of FAQ and Vote to Affirm

This isn't an issue to vote on, since the Board doesn't have authority to approve or disapprove the contract. We are acting as representatives of the congregation to provide input to the Church Administrator. **So please simply reply to this email with either an "Affirm" or "Do Not Affirm" statement.**

**Motion:** EPS

**Votes:** 6 Affirm/1 Abstain

**Recorded:** August 2021 minutes

#### **7/15/21: Emergency Cedar Maint. Approval Package**

I move that the Board approves the maintenance of the cedar siding and paneling at UUCR via a contract with Optima Designs, including the disbursement of \$5,100 from the Facilities and

Maintenance Fund for this purpose, as outlined in the proposal submitted by Dan Pierce. This proposal was reviewed by the Finance Committee, and was circulated to the Board for review on July 12th.

**Motion:** DH/**Second:** LJ

**Votes:** 6 in favor

**Recorded:** August 2021 minutes

### **Treasurer's Update (DH)**

- Investment portfolio has performed well. Tempered with the knowledge that the market will correct itself, finances look good. The Facilities and Maintenance fund will appear artificially high because some large expenses have not yet been released. Technology fund - there was a generous donation from a donor who wanted to help move from the pandemic to the next normal in the technology fund. Donation is inspiring work on stewardship; the finance team would like messaging of this funding to be in harmony with stewardship.

### **Board Initiatives**

- Stewardship (BW):
  - Technology fund donation (see Treasurer's Update above)
  - Osher contract - Board is grateful for JeKaren's work on this; will be reliable source of income for 3 years
- Next Normal (MV):
  - Discussion about technological upgrades for hybrid worship
    - Proposal for upgrades in the Sanctuary for robust virtual platform
    - Also identified need for means to lock up equipment in the back of the Sanctuary, as well as a need for new ethernet cable at the back of the Sanctuary.
    - Request for documentation for expenditure.
    - Start with known needs in Sanctuary and go from there (possibility of expansion in other UUCR spaces in the future).
  - Reopening
    - Carla and RE team wrote to the Exec team to review protocols for the return of RE
    - Parental concerns
    - Interior space: How will Founders Hall be used during service? How will basement space be used?
    - Is coffee hour a possibility?
    - Service: different seating setups and models for reservation system have been examined
    - Everything is on the table to keep everyone as safe as possible
- Leveraging Our Communications Resources (KI):
  - Plan: expansion of 3-tier principle of organizing the website with 3 different audiences
  - The public website houses pages for all 3 tiers, but messaging and mechanics should differentiate according to the tiered organization.
  - Discussion: stated appreciation of the website's priority to attract new members; keeping this priority in mind will aid in the process.
  - Next steps:

- Feedback from Board and Web Team
- Label each page and facet of the website by tier

### **Minister's Update**

The next few weeks are critical for planning for fall. We are launching a new year and we intend to stay connected, even if it requires fluidity. No formal minister's report for this end of year meeting.

### **Emergent/Current issues**

Planning for September Board Retreats:

Topics: Stewardship, Next Normal, Website/Realm

Plan to make headway on all of these this year.

September Board meeting - Joint meeting with LMC

### **Closing words were offered by MV**

- Rev Kimberly Quinn Johnson, "Fitted for this Day"

### **Meeting Adjourned**

### **Attachments:**

Treasurer's Report for August 2021

**Unitarian Universalist Congregation of Rockville**  
**STATEMENT OF FINANCIAL POSITION**  
July 31, 2021 and June 30, 2021

	Current Balance 7/31/2021	Prior Year-End 6/30/2021	Increase (Decrease)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash - Checking Accounts	197,693	123,060	74,632
Investments			
Schwab			
Cash & donated stock	20,087	49,261	(29,174)
SWCGX - General Investment	138,359	137,228	1,130
SWSSX - Endowment Fund	324,824	336,930	(12,105)
Total Schwab	483,270	523,420	(40,149)
Vanguard			
Vanguard MM fund	926	926	0
VDIGX - Endowment Fund	330,021	318,574	11,446
VFTAX - Site Beautification Fund	140,094	136,377	3,717
VWIAX - General Investment	209,034	206,341	2,693
Total Vanguard	680,075	662,219	17,856
Total Investments	1,163,345	1,185,639	(22,293)
Other Current Assets			
Giant grocery coupons	540	540	0
Prepaid expenses	0	0	0
Total Other Current Assets	540	540	0
Total Current Assets	1,361,578	1,309,239	52,339
<b>Property and Equipment</b>			
Total property and equipment	2,837,605	2,837,605	0
Less accumulated depreciation	(1,366,393)	(1,358,992)	(7,401)
Total Property and Equipment, Net	1,471,212	1,478,613	(7,401)
<b>Other Assets</b>			
Loan refinancing costs, Net of Amort.	5,648	5,719	(71)
<b>TOTAL ASSETS</b>	<b>2,838,438</b>	<b>2,793,571</b>	<b>44,867</b>
<b>LIABILITIES &amp; NET ASSETS</b>			
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
AP/Credit card payable	0	3,474	(3,474)
Payroll liabilities	(20)	0	(20)
Accrued expenses	0	0	0
Deferred pledges	0	49,213	(49,213)
Deferred rental income	0	1,986	(1,986)
Rental security deposits	8,590	8,590	0
Pass-through accounts (see Page 6)	9,303	10,353	(1,050)
Total Current Liabilities	17,873	73,615	(55,743)
<b>Loans Payable</b>			
Loan payable - M&T Bank	312,638	315,978	(3,340)
<b>TOTAL LIABILITIES</b>	<b>330,511</b>	<b>389,593</b>	<b>(59,082)</b>

**Unitarian Universalist Congregation of Rockville**  
**STATEMENT OF FINANCIAL POSITION**  
July 31, 2021 and June 30, 2021

	Current Balance 7/31/2021	Prior Year-End 6/30/2021	Increase (Decrease)
<b>NET ASSETS</b>			
<b>Endowment Funds</b>			
General Endowment Fund			
Principal	386,534	386,534	0
Accumulated income	270,293	270,293	0
Unrealized gain(loss) - Current year	(662)	0	(662)
Total General Endowment Fund	<u>656,165</u>	<u>656,827</u>	<u>(662)</u>
Site Beautification Fund			
Principal	84,284	84,284	0
Undistributed income (loss)	0	0	0
Unrealized gain(loss) - Current year	3,717	0	3,717
Site Beautification - Operating	47,975	51,515	(3,540)
Total Site Beautification Fund	<u>135,975</u>	<u>135,798</u>	<u>177</u>
Total Endowment Funds	<u>792,140</u>	<u>792,625</u>	<u>(485)</u>
<b>Donor Restricted Funds</b>			
Ministry Enhancement Fund	752	2,752	(2,000)
Wright Elementary	2,193	2,193	0
Wright Junior High	468	468	0
Total Donor Restricted Funds	<u>3,413</u>	<u>5,413</u>	<u>(2,000)</u>
<b>Group Controlled Funds</b>			
Children & Youth Scholarship Fd	9,124	9,124	0
Ethier Music Fund	2,728	2,728	0
Minister's Discretionary Fund	6,673	6,673	0
Rainbow Youth Alliance	55,767	48,957	6,810
Remembrance Fund	6,695	6,695	0
Total Group Controlled Funds	<u>80,986</u>	<u>74,176</u>	<u>6,810</u>
<b>Board Controlled Funds</b>			
Board Initiatives Fund	1,800	9,800	(8,000)
Facilities Maintenance Fund	87,306	36,856	50,450
Technology Fund	97,633	15,947	81,686
Total Board Controlled Funds	<u>186,739</u>	<u>62,602</u>	<u>124,136</u>
<b>Total Restricted Funds</b>	<u>1,063,277</u>	<u>934,816</u>	<u>128,461</u>
<b>Unrestricted Net Assets</b>			
Investment in property & equipment	1,164,222	1,168,354	(4,132)
General Reserve **	280,428	300,808	(20,380)
Total Unrestricted Net Assets	<u>1,444,650</u>	<u>1,469,162</u>	<u>(24,512)</u>
<b>TOTAL NET ASSETS</b>	<u>2,507,928</u>	<u>2,403,978</u>	<u>103,950</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u>2,838,438</u>	<u>2,793,571</u>	<u>44,867</u>

**\*\* Supplemental information:**

General Reserve as % of annual budget	36%	39%
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**Unitarian Universalist Congregation of Rockville**  
**STATEMENT OF ACTIVITIES**  
**Month Ended July 31, 2021**

	YTD Actual 7/31/21	YTD Prior Yr 7/31/20	Over (Under) PY	% Over (Under) PY	Annual Budget FY 2022	YTD Budget 7/31/21	Over (Under) YTD Bgt	% Over (Under) YTD Bgt
<b>INCOME</b>								
<b>Contributions</b>								
Current pledges	91,112	113,406	(22,294)	(20%)	541,508	98,578	(7,466)	(8%)
Past year pledges	620	4,125	(3,505)	(85%)	6,500	1,000	(380)	(38%)
Collection plate	0	0	0		9,000	0	0	
Nonpledge gifts	798	1,920	(1,123)	(58%)	18,000	1,500	(703)	(47%)
<b>Total contributions</b>	<b>92,530</b>	<b>119,451</b>	<b>(26,921)</b>	<b>(23%)</b>	<b>575,008</b>	<b>101,078</b>	<b>(8,548)</b>	<b>(8%)</b>
<b>Rental Income</b>								
Early Childhood Ctr.	1,986	0	1,986		22,019	1,986	0	0%
Rockville Co-op Nurs.	0	0	0		29,185	0	0	
Capital Rivers/MCCC	0	3,878	(3,878)	(100%)	50,407	3,878	(3,878)	(100%)
Other rental income	0	0	0		17,000	0	0	
<b>Total Rental Income</b>	<b>1,986</b>	<b>3,878</b>	<b>(1,892)</b>	<b>(49%)</b>	<b>118,611</b>	<b>5,863</b>	<b>(3,878)</b>	<b>(66%)</b>
<b>Special Events</b>								
Action Auction	0	0	0		30,000	0	0	
Fall fundraiser	0	0	0		5,000	0	0	
<b>Total Special Events</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>35,000</b>	<b>0</b>	<b>0</b>	
<b>Other Income</b>								
Art sales commissions			0		100	0	0	
Grocery coupons			0		500	0	0	
Investment income (loss)	0	193	(193)	(100%)	20,000	0	0	
UUA Intern Scholarship		4,000	(4,000)	(100%)	0	0	0	
Miscellaneous income		150	(150)	(100%)	0	0	0	
<b>Total Other Income</b>	<b>0</b>	<b>4,343</b>	<b>(4,343)</b>	<b>(100%)</b>	<b>20,600</b>	<b>0</b>	<b>0</b>	
<b>Transfer from:</b>								
Board Initiatives Fund	8,000	0	8,000		8,000	8,000	0	0%
Miistry Enhancement Fd	2,000	0	2,000		2,000	2,000	0	0%
General Reserve	0	0	0		27,316	0	0	
	10,000	0	10,000		37,316	10,000	0	0%
<b>Total Income &amp; Transfers</b>	<b>104,516</b>	<b>127,672</b>	<b>(23,156)</b>	<b>(18%)</b>	<b>786,535</b>	<b>116,941</b>	<b>(12,426)</b>	<b>(11%)</b>
<b>EXPENSES</b>								
<b>Payroll</b>								
<b>Wages &amp; Benefits</b>								
Salaries	30,451	35,277	(4,826)	(14%)	402,373	33,296	(2,845)	(9%)
Dental insurance	48	174	(126)	(72%)	576	48	0	0%
Disability insurance	301	318	(17)	(5%)	4,289	357	(56)	(16%)
Life insurance	68	38	30	80%	840	70	(2)	(3%)
Medical insurance	1,023	951	72	8%	12,584	1,023	0	0%
Payroll taxes	1,597	1,566	31	2%	30,541	1,800	(203)	(11%)
Retirement plan	2,575	3,226	(651)	(20%)	34,391	2,750	(175)	(6%)
Professional expenses	675	2,985	(2,310)	(77%)	13,750	1,063	(388)	(36%)
<b>Total Wages &amp; Benefits</b>	<b>36,739</b>	<b>44,535</b>	<b>(7,796)</b>	<b>(18%)</b>	<b>499,344</b>	<b>40,407</b>	<b>(3,667)</b>	<b>(9%)</b>

**Unitarian Universalist Congregation of Rockville**  
**STATEMENT OF ACTIVITIES**  
**Month Ended July 31, 2021**

	YTD Actual 7/31/21	YTD Prior Yr 7/31/20	Over (Under) PY	% Over (Under) PY	Annual Budget FY 2022	YTD Budget 7/31/21	Over (Under) YTD Bgt	% Over (Under) YTD Bgt
<b>Other Payroll Expenses</b>								
Payroll service	377	281	96	34%	3,000	250	127	51%
Child care services			0		2,000	0	0	
Recruitment			0		400	33	(33)	(100%)
Workers comp.			0		3,600	0	0	
<b>Total Payroll Expense</b>	<b>37,116</b>	<b>44,817</b>	<b>(7,700)</b>	<b>(17%)</b>	<b>508,344</b>	<b>40,690</b>	<b>(3,573)</b>	<b>(9%)</b>
<b>Loan Payments</b>								
M&T principal reduction	3,340	3,202	138	4%	40,687	3,340	(0)	(0%)
M&T interest	1,119	1,257	(138)	(11%)	12,820	1,119	0	0%
<b>Total Principal &amp; Interest</b>	<b>4,459</b>	<b>4,459</b>	<b>0</b>	<b>0%</b>	<b>53,507</b>	<b>4,459</b>	<b>0</b>	<b>0%</b>
<b>Building &amp; Grounds</b>								
Building maintenance	4,421	105	4,316	4,110%	20,000	1,667	2,754	165%
Custodial service	1,342	1,000	342	34%	38,000	3,167	(1,825)	(58%)
Custodial supplies	0	686	(686)	(100%)	2,000	167	(167)	(100%)
Electricity	1,562	1,451	111	8%	18,000	1,500	62	4%
Gas	89	91	(2)	(2%)	8,700	100	(11)	(11%)
Grounds maintenance	0	10,010	(10,010)	(100%)	16,340	1,634	(1,634)	(100%)
Insurance	(181)	0	(181)		6,500	0	(181)	
Snow removal	0	0	0		7,000	0	0	
Trash removal	182	0	182		2,400	200	(18)	(9%)
Water & sewer	485	6,203	(5,718)	(92%)	10,000	0	485	
<b>Total Building &amp; Grounds</b>	<b>7,899</b>	<b>19,546</b>	<b>(11,647)</b>	<b>(60%)</b>	<b>128,940</b>	<b>8,434</b>	<b>(535)</b>	<b>(6%)</b>
<b>Office</b>								
Equipment maintenance	0	0	0		650	54	(54)	(100%)
Equipment procurement	0	0	0		2,200	183	(183)	(100%)
Equipment rental	154	154	0	0%	2,200	183	(29)	(16%)
Office supplies	0	51	(51)	(100%)	3,200	267	(267)	(100%)
Postage	0	1	(1)	(100%)	1,000	83	(83)	(100%)
Software & database	88	289	(201)	(70%)	3,300	275	(187)	(68%)
Telephone & internet	553	677	(124)	(18%)	7,712	643	(90)	(14%)
<b>Total Office</b>	<b>795</b>	<b>1,172</b>	<b>(377)</b>	<b>(32%)</b>	<b>20,262</b>	<b>1,688</b>	<b>(893)</b>	<b>(53%)</b>
<b>Committees</b>								
Adult Faith Formation	0	97	(97)	(100%)	700	58	(58)	(100%)
Aesthetics Committee	0	0	0		50	4	(4)	(100%)
Board of Trustees	0	0	0		2,400	200	(200)	(100%)
Committee on Ministry	0	0	0		250	21	(21)	(100%)
Crafters	0	0	0		100	8	(8)	(100%)
Decorations	0	0	0		75	6	(6)	(100%)
Family Faith Form. (RE)	0	0	0		4,950	413	(413)	(100%)
Hospitality	0	0	0		1,050	88	(88)	(100%)
Lay Ministry Council	0	0	0		1,650	138	(138)	(100%)

**Unitarian Universalist Congregation of Rockville**  
**STATEMENT OF ACTIVITIES**  
**Month Ended July 31, 2021**

	YTD Actual 7/31/21	YTD Prior Yr 7/31/20	Over (Under) PY	% Over (Under) PY	Annual Budget FY 2022	YTD Budget 7/31/21	Over (Under) YTD Bgt	% Over (Under) YTD Bgt
Membership	0	91	(91)	(100%)	2,200	183	(183)	(100%)
Memorial Committee	0	0	0		100	8	(8)	(100%)
Music	15	55	(40)	(73%)	5,600	467	(452)	(97%)
Pastoral Care	0	0	0		500	42	(42)	(100%)
Planned Giving	0	0	0		100	8	(8)	(100%)
Pledge Drive	0	0	0		1,000	0	0	
Publicity	0	20	(20)	(100%)	2,430	203	(203)	(100%)
Quilters	0	0	0		275	23	(23)	(100%)
Rental Committee	0	0	0		200	17	(17)	(100%)
Sound System	0	0	0		255	21	(21)	(100%)
Stewardship	0	0	0		0	0	0	
Worship	1,155	1,145	10	1%	2,100	700	455	65%
<b>Total Committees</b>	<b>1,170</b>	<b>1,409</b>	<b>(239)</b>	<b>(17%)</b>	<b>25,985</b>	<b>2,607</b>	<b>(1,437)</b>	<b>(55%)</b>
<b>Social Justice</b>								
Social Justice Comm.	0	0	0		6,050	505	(505)	(100%)
<b>Total Social Justice</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>6,050</b>	<b>505</b>	<b>(505)</b>	<b>(100%)</b>
<b>Denominational Affairs</b>								
UUA Annual Prog. Fund	0	0	0		28,847	0	0	
<b>Total Denom. Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>28,847</b>	<b>0</b>	<b>0</b>	
<b>Other Expenses</b>								
Bank & transaction fees	283	303	(21)	(7%)	3,600	300	(17)	(6%)
Installation of Sr. Minister			0		10,000	0	0	
Music Director search			0		1,000	0	0	
Ordination expense			0		0	0	0	
Miscellaneous expense			0		0	0	0	
<b>Total Other Expenses</b>	<b>283</b>	<b>303</b>	<b>(21)</b>	<b>(7%)</b>	<b>14,600</b>	<b>300</b>	<b>(17)</b>	<b>(6%)</b>
<b>Total Expenses</b>	<b>51,722</b>	<b>71,706</b>	<b>(19,984)</b>	<b>(28%)</b>	<b>786,535</b>	<b>58,682</b>	<b>(6,960)</b>	<b>(12%)</b>
<b>Net Income per Budget</b>	<b>52,794</b>	<b>55,966</b>	<b>(3,172)</b>	<b>(6%)</b>	<b>(0)</b>	<b>58,259</b>	<b>(5,465)</b>	<b>(9%)</b>
<b>Adjustments</b>								
Unrealized gain (loss)	3,826	8,208						
Loan principal add-back	3,340	3,202						
Depreciation & amort.	(7,472)	(7,472)						
<b>Net Income per Books</b>	<b>52,488</b>	<b>59,904</b>						
<b>Supplemental information</b>								
	<b>CY</b>	<b>PY</b>						
General Reserve	280,428	248,346						
Annual budget	786,535	770,370						
Reserve as % of budget	36%	32%						



**Unitarian Universalist Congregation of Rockville**  
**SUPPLEMENTAL REPORT - RESTRICTED FUNDS**  
**& PASS-THROUGH ACTIVITY**  
**Month Ended July 31, 2021**

	Balance 6/30/2021	Inflows	Outflows	Balance 7/31/2021
<b>Endowment Fund</b>				
Principal	386,534	0	0	386,534
Accumulated income (loss)	270,293	0	0	270,293
Unrealized gain (loss) - Current year	0	(662)	0	(662)
	<b>656,827</b>	<b>(662)</b>	<b>0</b>	<b>656,165</b>
<b>Site Beautification Fund</b>				
Principal	84,284	0	0	84,284
Accumulated income - Current year	0	0	0	0
Unrealized gain (loss) - Current year	0	3,717	0	3,717
Site Beautification - Operating	51,515	0	3,540	47,975
	<b>135,798</b>	<b>3,717</b>	<b>3,540</b>	<b>135,975</b>
<b>Donor Restricted Funds</b>				
Ministry Enhancement Fund	2,752	0	2,000	752
Wright Elementary	2,193	0	0	2,193
Wright Junior High	468	0	0	468
	<b>5,413</b>	<b>0</b>	<b>2,000</b>	<b>3,413</b>
<b>Group Controlled Funds</b>				
Children & Youth Scholarship Fd	9,124	0	0	9,124
Ethier Music Fund	2,728	0	0	2,728
Minister's Discretionary Fund	6,673	0	0	6,673
Rainbow Youth Alliance	48,957	7,615	805	55,767
Remembrance Fund	6,695	0	0	6,695
	<b>74,176</b>	<b>7,615</b>	<b>805</b>	<b>80,986</b>
<b>Board Controlled Funds</b>				
Board Initiatives Fund	9,800	0	8,000	1,800
Facilities Maintenance Fund	36,856	64,000	13,550	87,306
Technology Fund	15,947	81,686	0	97,633
	<b>62,602</b>	<b>145,686</b>	<b>21,550</b>	<b>186,739</b>
<b>Total Restricted Funds</b>	<b>934,816</b>	<b>156,356</b>	<b>27,895</b>	<b>1,063,277</b>
<b>Pass-through Accounts</b>				
Share the Plate (multiple recipients)	5,793	2,280	3,290	4,783
Other charities	50	0	50	0
Arts Connect	2,828	10	0	2,838
No Child Goes Hungry grant	1,000	0	0	1,000
Other pass-through	682	0	0	682
	<b>10,353</b>	<b>2,290</b>	<b>3,340</b>	<b>9,303</b>