

**Approved Minutes  
UU Rowe Center  
Board of Trustees Meeting  
May 15, 2016**

**Board Members Present**

Albert Mussad, President; Betsey Miller, Treasurer; Cynthia Bolling, Clerk; Heather Day, Elisabeth Taylor, Gail Epstein, Salena Migeot, Joan Lager, and Clay Connor, Members-at-Large

**Also Present:**

Felicity Pickett, Executive Director; Andy Kerr and Katha Kerr, Rowe Stewards; Liam McCrae, Paul Hurtig, and Joanne Crowel, Trustee candidates

The meeting was called to order at 9:15 a.m.

**Check-in** (*Albert Mussad, President*)

**Approval of minutes of Feb. 28, 2016 meeting** (*Cynthia Bolling*)

Clay made a **motion** for the Board to approve the Feb. 28, 2016, Trustee meeting minutes as amended. Joan seconded. The motion was carried 9-0.

**Norms for trustees' regular meetings — draft #1** (*Gail Epstein*)

Gail handed out the following draft, listing guidelines to parliamentary rules that would be relevant for the Annual Meeting:

1. Each person is given a chance to speak their mind while at the same time respecting the group's time and the meeting timetables. One person will speak at a time, as recognized by the chair.
2. We emphasize open and honest communication — there are no hidden agendas.
3. We de-personalize discussion of issues — no attacks on people.
4. We will listen, be nonjudgmental and keep an open mind on issues until it is time to decide.
5. Be respectful of all participants and the process. Focus comments directly to the agenda item being discussed.
6. Respect the opinion of others.
7. Be concise and respectful of others wishing to comment.

Discussion

Everyone agreed that the guidelines were good, but needed some tightening (combine the following: 3 and 4; 5 and 6, eliminate 7), and also agreed that the chair is ultimately responsible for moving the meeting along and making sure it remains orderly.

## **Fundraising timeline (draft #2)** *(Salena Migeot, Chair, Development Committee)*

Salena handed out a timeline for the Woodside campaign, beginning in March with Felicity's pitch to conference goers and ending with another to Members and Friends in September if donations are underfunded. The Board's participation ends July 30.

## **Development Committee Report** *(Salena Migeot)*

### Woodside/Valley Gives Campaign

The Valley Gives (on-line fundraising) Day was a success for us, raising \$8,228 in one day to give us a great kick-off to the Woodside Campaign. It could have been a greater success with more Board participation. Now that we know how it works, we can move forward next year better prepared to take advantage of all that this event can provide for us. Thanks to Felicity and Heather for their work enrolling in Valley Gives, attending on-line webinars, and keeping us up to date with it all. Special thanks to Heather for creating a Valley Gives Day FB page for us.

Special thanks to everyone who spread the word about Valley Gives and to Heather, Joan, Clay, Felicity, and Salena who got up early or stayed up late and made donations. Their efforts brought in \$5,946 from Valley Gives donations, \$400 in Valley Gives prizes for the first 500 donations of the day, and \$1,200 in donations that were given but not through Razoo (the platform that handled the donations for Valley Gives). Also thanks to Sofia Pardillo and Gabe Kates Shaw, who filmed and edited the video that was on the site and all the folks who posted on Facebook, sent out emails, and gave. Heather Day also really rallied the camp community to participate with a full 20 donors from the '90s campers. Some statistics:

Total Donors: 81. Camp Community, over half, with 46 (34 alumni, 6 camper parents, 6 camp staff). Conference Center attendees: 18, Board members: 5, Woman Soul Community: 5, Staff/former staff: 4, Labor Day Community: 1, New Donors: 3.

This is the right format for reaching our younger alums, and we can expand this by looking at the places where we need to connect more. Of the alums: 7 were recent campers, 14 from the '00s, 20 from the '90s, 2 from the '80s, and 4 from the '70s. Heather had a lot to do with those '90s campers rallying. Perhaps we can connect with former spirits to get them to network as well.

There are a number of strategies we can employ in coming years with Valley Gives that can earn us more bonuses. The only problem I encountered was that one of my donors was unwilling to give their personal info to the site via Facebook or Google, as the website requires to participate. I can understand this, as I was also reluctant to do the same but only did so because I felt I had no alternative. I think these are the donors who gave to this event but not through the VG website, as we had some donations that did not go through Razoo. These donations were ineligible for the bonus prizes. I thought of a way around that, but I will revisit that next year, as it is not applicable now.

So, going forward, I think Valley Gives is a great way to kick off the Woodside

Campaign. Another bonus is that we can post the Valley Gives info on our Facebook pages and appeal to our FB friends to give to this wonderful cause and we can reach many more people than our donor lists. This reaches impulse donors and generates new donors. So all in all, I think Valley Gives is a great fundraising tool and can only get better and better as we familiar and comfortable with it. I think it allows us to improve our fundraising skills and outreach by getting us out of the box of just going through our lists, which is effective, but Valley Gives is a get more platform where we can become more well-rounded and effective fundraisers overall.

I think it speaks volumes about the potential and the efforts of those who participated that we were #15 on the leaderboard throughout the day for # of donors out of 114 organizations. With more help and participation from our full Board and more donors, there is no reason we could not win some of the top prizes next year, which would add several thousand dollars to the Woodside Campaign.

For Woodside '16 overall, we only have numbers through March and they are as follows:

<b>440103 · Board Woodside Donations</b>	\$858.00
<b>440301 · Board - Woodside Camperships</b>	\$4,552.70
<b>4627 · Woodside Minority Campership</b>	\$16,642.21

The total is \$22,053 plus \$8,228 for Valley Gives, for a grand total of \$30, 280 for Woodside so far this year. We still have a long way to go but this is a great start!

Felicity plugged the Valley Gives numbers and dates into the timeline to revise it going forward. My personal goal is to complete my list by July 30th.

Orchard Guest House / Centennial Campaign '16

We only have financials for the Orchard Guest House campaign through March. They are as follows:

<b>440106 · Board Annual Fund Drive</b>	\$1,220.00
<b>440402 · Board Solicited Capital Drive</b>	\$20,475.00
<b>4631 · Annual Capital Campaign</b>	\$12,971.69

Total: \$34,667. At the February Board meeting, we reported that we had raised \$40,000 to date. That is not the case. The discrepancy is most likely due to counted pledged donations that have not come through yet. At the Feb. meeting we used the January financials, and it said

we had brought in \$25,000, so it was probably adding the pledges. This \$35,000 is actual cash in the bank donations. It is not what we had hoped for, but it is enough to do the most pressing OGH repairs and improvements.

—Submitted by Salena Migeot

### Discussion

The sample letter Salena wrote to prospective donors was very useful, Board members said.

#### Suggestions:

- People can sign up as a guest if they don't want to sign on to Facebook or Google — let's make sure people know this next year.
- Update the thermometer on the website.
- Get reporters from Western Mass News to visit Rowe to make a video that tells people about Woodside. Felicity and Heather will talk to camp directors about whether they'd be open to this.
- Let's get more experienced Board members to mentor newer folks on the Board.

Goals: Minimum for Woodside: \$65,000. Maximum: \$100,000.

Felicity will print out something we can send to donors about what happened at the Board meeting so that they know what we're doing.

Break: 10:55 a.m. - 11:10 a.m.

### **Treasurer's Report** (*Betsey Miller, Treasurer*)

This report looks at the finances through the end of March 2016, or seven months into Rowe's fiscal year. Overall, the financial picture continues to be strong. Our net ordinary income as of the end of March was \$82,381, which is \$78,000 better than our budget projected. Income from Operations was slightly better than projected and income from Development was slightly lower than projected. Overall expenses continued to be held to 11% below budget level.

### **Operations**

Revenue had been slightly below budget projections in the February report, at \$585,832; it is now \$23,000 ahead of budget projections. Revenues are running \$85,000 ahead of last year.

- Conference fees have caught up to budget projections. For the first few months they were running below budget.
- Spiritual Guidance continues to be a strong performer, at \$69,595. Spiritual Guidance revenues continue to exceed budget projections by \$20,000. We are on track to exceed the annual budget of \$85,000 for this item. Rental revenue continued to be strong at \$29,700 — it is \$7,000 higher than budget. Group rentals, private retreats and camp

reunions are all above budget levels. As noted in February, this item is now part of Paulette's duties and she is following up more.

- Total operating expenses, including Program expenses and General and Administrative expenses, were \$428,000, which was \$54,000, or 11% below budget levels.
- Conference center expenses were \$10,000 above budget (\$5,000 in food, \$3,000 in honoraria, and \$2,500 for miscellaneous repairs). Program promotion is \$8,000 higher than budget, due to higher *Center Post* costs. This is a timing issue — these costs were budgeted for the following month. Salaries and related items were more than 25% below budgeted levels, or \$66,378, due to unfilled items, low health care costs, and a credit we received in workers' comp insurance based on an audit of last year's expenses. Facility expenses continue to run below budget, due in large part to the warmer, snowless winter. Net Operating Income: Total was negative \$13,200. In the March budget, we had projected that we would lose \$94,600. Since we only lost \$13,000, the bottom line is \$81,600 higher than we projected for this month.

### **Development:**

In total, development income continues to run slightly below budget estimates, at \$126,540 compared to projections of \$134,290. This is more than offset by lower-than-projected expenses. Net income for Development is \$95,614, which is \$5,400 higher than budget.

- Board Portfolio donations are \$28,080, which is \$12,800 below budgeted levels. Two items contribute to this shortfall. First, we fell \$10,000 short on the fall campaign for the Orchard Guest House. Second, we will not be receiving the \$5,000 Woodside grant.
- Memberships and contributions at Rowe have caught up from where they were earlier in the year, and they are now right on budget at \$18,400. A bright note is our Valentine Campaign. It was much more successful this year, bringing in \$3,280 compared to only \$1,000 last year. We received a one-time boost in the unsolicited contributions line item. Our accountant told us to credit \$9,446 from old checks that were never cashed to this line.

### **Balance Sheet**

Our checking and savings/short-term investment position continues to be better than last year. We have \$696,298 compared to \$477,140 last year: a change of 45.96%. There has been a drop in the value of our marketable securities of \$17,504, due to the volatility in the market. The combined value of Rowe's mortgages and other long-term debt is \$352,211, which is \$28,046 lower than last March.

—Submitted by Betsey Miller

Break: 11:20-11:30 a.m.

### **Executive Director's Report** (*Felicity Pickett, Executive Director*)

It's been quite busy with well-enrolled conferences, work week, and the spring intensive for the Spiritual Guidance Program. Based on registrations on hand, we are projecting a 9% increase in conference center enrollment from last year, and this does not include our new training programs.

Work week was very productive, and we had a great crew of about 25 volunteers. We did the usual spring tasks, getting ready for summer camp. In addition, we put up new doors: one to the Woodside Wing and one at the new Guest House. The building inspector did not like the exit door to the side porch. It was very heavy, with an authentic but not very user-friendly latch, so we replaced it for easier egress. We also finished the wall repair in the Rec Hall Dining room and did a lot of cleanup and beautifying.

The Stewardship Committee held its annual meeting on the Sunday before work week, and we went over the inspection reports for all of the buildings as well as the plans for the Orchard Guest House. The Stewardship Committee continues to be a great asset to Rowe.

Our plan for the Orchard Guest House starts with a new roof and additional and reinforced pilings. As part of our strategic plan, we identified OGH as a place where we could add bathrooms to create more rooms with private bathrooms. The committee went over the plan and I am going to talk with Jim Shinsky, who is a work week regular and an architect, to see what makes the most sense: to extend the roof line or put a shed roof over the new addition, which will be in the back of the building. The addition would provide private bathrooms for the three bedrooms in the back of the house. The main bathroom will become the bath for the Harvest room and we will continue to have a half bath for use by campers in the summer. The plan is to do the roof and the framework for the addition and do the finish work as we have funds.

Jim Williams, who is the contractor for the water project, plans to start the finishing work for phase 1 next week. He has been waiting for the ground to dry up. He says once the leaves come out, it dries pretty quickly and he thinks it will be ready soon. He will complete phase 1, do some finishing work on the area that he has dug up and then seed it. We should have grass before camp begins. In addition, Paulette met with DEP about reviewing all of the possibilities. We are trying to keep the well up hill so we can continue to have a gravity-fed system. DEP is most interested in our replacing the cistern with an approved water storage tank. The current plan is to do that work and to upgrade the two current wells that we have. We would not be able to do any major increase in capacity, but we can't anyways because of limitations on dining space. Once all of that was done, they would lift the order that prohibits us from any further building on the property. With a new system and replacing old toilets, we should be able to add some capacity and still stay under the maximum gallons per day for that Zoning.

This year, in keeping with our strategic plan, I attended two camp fairs: one at the Shelter Rock Congregation and one in Williamstown. It was a way to check out the effectiveness of participating in camp fairs. The DRE from Shelter Rock was here last week for a conference

after talking with me at the fair, and two YPC campers enrolled from the Williamstown fair. These have proven to be effective, and I believe we should continue and add more, which we will do next year with the new Director of Youth Programming.

Cara Downey has been hired as the new Director of Youth Programming. Cara was a camper here from YPC through Sr. High Camp. She has also worked at Transitions Camp and was the interim Co-Director for T-Camp last year. Cara will begin in August, as she is finishing up her Master of Science Degree in Mental Health Counseling from Pace University.

Greg Poehlein, who lives just down the road on Zoar Rd., will be joining us on June 1 as the Office and Finance Manager, replacing Carrie. Greg worked at Zoar Outdoor for 14 years until last October, when they did some restructuring of departments. Carrie will be leaving in June and we may have an overlap for training purposes, depending on her transition plans.

Camp enrollment is lagging a bit behind last year. We now have 44 openings, 22 below what we ended with last year. But the big surprise is that last year we had 65 new campers as opposed to 19 this year. I am not sure what accounted for the high new camper rate last year or the drop in new campers this year, but I want to ask all Board members to reach out to any family you know with young people. JHC is full as is YPC 2. We have a few openings for YPC 1 and many openings for T-Camp and SHC. I am going to send out a reminder of the new camper referral program to everyone enrolled. We will also be bringing in some new Woodside campers. Last year we had 6 additional Woodside campers. I have not done that yet as I want to see how the campaign does. But this is an additional incentive for making those calls. We not only are able to provide camperships to young people who otherwise wouldn't be able to come to camp, but camperships also help fill camps.

We have completed the site visit for the audit and it went well. The auditor was very pleased that we had already implemented their recommendations.

There was a public hearing with the Rowe Planning Board for a special permit for using the New Guest House as a temporary rental, and advertising over Airbnb. Paul Hurtig, our only abutting neighbor, was not able to be present but did send an email supporting the process. We are grateful for his support. We have been approved for the special permit.

We are making a change for WomenCircles this year in an effort to distinguish the two programs during Women's Week (Woman Soul and WomenCircles). Starting this year, the Spiritual Guidance Program will be adopting WomenCircles as one of the options for a second-year project for Spiritual Guidance participants. We believe that this will clearly distinguish the differences between the two programs.

—Submitted by Felicity Pickett

**Proposal for Staff Housing** (*Felicity Pickett*)

*[Note from the Clerk: This proposal was first submitted to the Board on April 15, because a decision had to be made on some staff housing before the May meeting. The Board approved the*

*time-sensitive request for staff housing. Some of the information that follows was updated in the preceding Executive Director's report]*

## **Current Needs**

I have been interviewing for Carrie's position plus the new development assistant position. Right now I have two great candidates, both are local and neither want to live here. It is quite interesting and different to interview with someone who is looking for a job. They were both very professional, I had the sense that they gave their all to the positions they have held, and I really liked them a lot. We would need to give them a housing allowance in order to make the salary feasible. Even at that, they were both making well over what we are paying, but one lost his job after 14 years and wants to stay local and the other wants to work for a place she believes in.

Even if I hold off hiring in order to find someone to live here, with the two new staff positions, we will be down one staff housing unit. If we don't pay out a housing allowance, we will need to give up a guest room.

Housing allowance - \$10,000 per year

Income from guest room - \$230 per weekend @ 42 weeks at 80% usage <\$7,728>

Cost to provide a housing allowance: \$2,272

With the increase to our summer season, we are now hiring seasonal staff from May through the end of October. We need to house these folks. In the summer we house them in the Woodside Wing, with the extended season we would need to remove two to three guest rooms from private housing during May-June and Sept.-Oct. (our busiest season).

Lost income from guest rooms: \$230 per weekend per room for 11 weeks totaling \$5,060 - \$7,590.

Right now, we have set aside the lower Fromson double-room housing unit for seasonal staff housing to house 3 seasonal staff.

**Recommendation for Now** – to offer 2 housing allowances to the two new permanent staff and keep the guest housing for guests.

Cost for the remainder of this fiscal year would be covered, due to the surplus created by not filling all budgeted positions from Sept 1st. The cost for the next fiscal year would be accounted for in the new budget.

## **A Long-Term Solution**

This proposal is made in response to ever-changing needs around housing and specifically to alleviate the following concerns:

1. We have increased our permanent staff from 9 to 11 positions, and our goal is to have 12 full-time positions.



2. We have extended our summer season from mid-June through Sept. to a seasonal busy season of May 15th through Oct 15th, creating a need for seasonal staff housing for 5 months a year.
3. Currently we have 6 housing units at Rowe, which is clearly not enough to meet our needs.
4. The housing units we have are not of equal value, which creates difficulty with new staff until they get into the more desirable housing units.
5. There is an issue around housing and taxes, and while it is up to each staff person to claim the value of housing, we do not withhold taxes on that value and could be found to hold some responsibility in this matter.
6. Often, staff members do not consider the value of the housing they receive when thinking about compensation, making their salary seem less than it actually is.

### **Proposal**

- To eliminate the staff housing line item and add an amount equal to a staff housing allowance to all salaries (with the exception of exempt positions), thus making it taxable income.
- To provide staff housing at Rowe for exempt positions or provide a nontaxable housing allowance if Rowe is unable to meet the housing needs on site (i.e., families).
- To provide staff housing at Rowe for a rental fee based on the type of housing.
- To encourage the hiring of local people who do not need housing.

### **Exempt Positions**

The value of living quarters and meals an employer provides an employee must be included in the employee's income unless specifically excluded. Reg. 1.61-2(d)(3). Excludable benefits are limited to the following, each discussed below:

(1) Meals or lodging furnished for convenience of employer: IRC 119

Lodging: Lodging furnished for the convenience of the employer may be excluded only if the employee must accept such lodging as a condition of employment. IRC 119(a)(2); Reg. 1.119-1(b)(3). The employee must be required to accept lodging to enable him properly to perform his duties, as where the employee must be available for duty at all times or could not perform required services unless lodging were furnished.

The three staff positions plus seasonal staff are excluded from paying taxes on housing:

- The Director of Operations
- The Head of Maintenance
- The Director of Youth Programming
- All seasonal staff

Searle's Cabin would be designated for the Head of Maintenance, based on its central location and proximity to the summer camp.

The housing unit at Brook House would eventually become the housing for the Director of Youth Programming, based on its easy access.

### **Non-exempt housing**

After eliminating the housing for exempt employees, we are left with 4 housing units. If we hold the Fromson basement double unit for seasonal employees, hire the finance and office manager and the development assistant with housing allowances, that leaves us with the 3 units for the Associate Chef, Front Office Coordinator, and marketing coordinator.

Each staff position salary would be increased by \$10,000, or \$833 per month. The rentals would be approximately \$700 per month for the two upstairs units each, \$650 for the two-room downstairs unit and \$600 for the one-room downstairs unit. I still need to do some investigating to make sure that staff will not be taking less money home after taxes and rent. This is pretty close, but I just need to double-check the numbers. The rent would include rent, utilities, meals, laundry, cleaning products and paper products, etc. Telephone and internet would not be included. The difference in the rent and the difference in salary allow for taxes on the income, so that staff members are not netting less than they were before the change.

In the event that a staff unit becomes vacant because a position is vacant or because one of the 3 staff opted to live off site, the space could be rented as guest housing.

Income generated by empty staff housing would be at the comfort-room level:

\$300 per weekend @ 42 weekends at 80% usage = \$10,080 and would not create a loss.

This would allow all staff to have a choice about living at Rowe and would equalize the housing by providing a cash incentive to live in the basement apartments.

### **Recommendation for the future**

To move to this new system beginning in the new fiscal year.

—Submitted by Felicity Pickett

### Discussion

Felicity mentioned that, after she put together this proposal, the new Front Office Coordinator has also requested a staff housing allowance because she no longer wishes to live on campus.

Clay made a **motion** for the Board to accept the proposal for changes in staff housing for the new fiscal year as submitted by the executive director. Betsey seconded. The motion was passed 9-0.

Clay made a **motion** for the Board to accept the proposal for a staff housing allowance for the period June-August 2016 for the Front Office Coordinator, using \$2,272 from this year's budget. Gail seconded. The motion was carried 9-0.

### **Youth Program Advisory Committee Report** (*Heather Day, Chair*)

I have done some initial outreach, and I'm looking for more people to join the advisory committee. Right now, the plan is to hold two conference calls a year, roughly two in-person meetings, and delegate projects to committee members as we develop them.

I have spoken with former camp directors Joanna McClintick and Phoebe Westwood, who will both be part of the committee and have provided feedback on recruiting.

Additionally, I took part in a meeting organized by Pippi Kessler to discuss the continued development of YPC and T-Camp with a group of current and former camp staff. I also participated in the hiring process for the new Director of Youth Programming.

—Submitted by Heather Day

### **Bylaws Committee Report** (*Cynthia Bolling*)

The Bylaws Committee consists of Cynthia Bolling (Chair), Betsey Miller, and Granger Macy.

On April 19, 2016, the attorney sent us a bylaws template that we can customize for Rowe. I circulated a copy to the Bylaws Committee. I agreed with their comments — it needs a lot of work to suit Rowe, and it's full of so many legal terms that it's hard to understand. No one wanted to work on it further until we could get a better understanding of some of the terms, and find out what needed to be included and what we could safely drop.

You may remember that I asked for the Board's approval to talk to the attorney about this, and that was granted. Felicity and I spoke to her on Monday, May 9 — the first available date we could all get together to talk. The discussion was very fruitful, and we managed to get through all of the questions that Betsey, Felicity and I had.

That didn't leave much time for the committee to work on a draft that we could present at this meeting, however. And one thing became clear: there are so many changes that our attorney insists that we must make, that we won't be able to give our members enough time to digest them all by the time of the Annual Meeting in September.

First, the committee will present a draft of revised bylaws to the Board. We'd like to include a link to the draft in the invitation to the Annual Meeting; since it's 14 pages, it's not economically feasible to include it in the mailing. We'll be working on it during the next few weeks.

While we agree that much needs to be changed, these restated bylaws do more clearly define the roles of Rowe's members, trustees, and executive director — something our current bylaws don't do very well.

Here's a list of the articles in the new bylaws template by topic, with a (mostly) brief explanation of the terms it uses, where needed. Again, this is what the attorney sent; we already know that a final draft will look much different.

## **I. Name and Articles of Organization**

Rowe's Articles of Organization were filed with the state in 1927 when a group of people formed a nonprofit corporation for Rowe. It contains the corporation's name, purpose, address, and list of founding members. It says in part that "we, whose names are herein ... do, by this agreement ... [fill out this form] with the intention of forming a corporation." It was amended in 1977 and 1980. The 1977 amendment changes Rowe's name and purpose and adds a legally required clause (dissolution) about the disposition of Rowe's assets if that event were to occur. The 1980 amendment changes Rowe's name slightly.

It is important to note that the Massachusetts secretary's office is not interested in our bylaws. It's only interested in changes to the Articles of Organization, because, ultimately, the wording determines whether the Corporation remains a nonprofit. That's why the attorney made it the first article, but it doesn't have to be Article I. Any changes to a corporation's Articles of Organization or subsequent amendments to them (that is, changes in the Corporation's name or purpose) require a two-thirds vote.

When we next update the Articles of Organization so that Rowe's name and purpose — which are already in our bylaws — match those, we'll also update the dissolution clause with new wording the attorney gave us. We don't need to have it in the bylaws.

## **II. Purpose**

### **III. Membership (General Members and Trustee-Members)**

There are 15 sections: General Membership (definition of general members); Term (length of membership), Dues, and Conditions of Membership; Annual Meeting, Meetings of the General Membership (the Annual Meeting will be held in September); Notice (members are entitled to be notified of meetings), Waiver of Notice (members who claim they haven't received notice of a meeting have the right to go to court and sue the corporation, but they waive that right if they show up at the meeting in question anyway); Quorum and Voting; Proxies (a ballot cast by one person on behalf of another); Action Without A Meeting (members can vote in writing rather than in person); Resignation; Removal, Amendment (only members can approve changes to any of the sections that mention them); Trustee-Members (members of the Board); Powers And Duties of Trustee-Members; Meetings of Trustee-Members; Rights of Members.

### **IV. Board of Trustees (Trustee-Members)**

There are 9 sections: Powers; Qualification of Trustees; Number, Election, Term of Office and Vacancies; Resignation; Removal; Committees; Duties; Inspection (of the records of the corporation); No Compensation (for trustees).

### **V. Meetings of Board of Trustees**

There are 6 sections: Annual, Regular And Special Meetings; Notice (Trustees should have written notice of every meeting); Quorum And Voting; Action Without a Meeting (Trustees can vote without being present at a meeting); Telephonic Participation in Meetings (Trustees can meet by phone); Waiver of Notice (Trustees waive their rights to a written notice of a meeting if they say they haven't gotten it, but show up anyway).

## **VI. Officers**

There are 6 sections: Enumeration (list of members of the Board of Trustees); Election and Term; Powers (of the officers); Resignation; Removal; Vacancies.

## **VII. Executive Director**

The ED is responsible for the day-to-day management of the Corporation.

## **VIII. Benefactors, Sponsors, Advisors and Friends of the Corporation**

The Board can bestow special titles on a person or a group.

## **IX. No Personal Liability And Indemnification of Directors, Officers and Employees**

This section protects this group of people from being personally liable in a suit involving monetary damages, except when a) that person hasn't acted in good faith and violates the law b) that person benefits personally.

## **X. Conflict of Interest**

The Board shall adopt a policy that meets the requirements of state and federal law.

## **XI. General**

Five sections: Corporate Seal; Fiscal Year; Receipt and Disbursement of Funds; Execution of Documents; Communication by Facsimile, Electronic, or Other Written Means (defines what is meant by "written notice" used elsewhere).

## **XII. Amendments (to the bylaws)**

Here are the committee's recommendations to the Board:

1. **Restate the bylaws rather than amend individual sections.** Our bylaws are woefully outdated, and we think this is the way to go. We'll still include a great deal of what's in our current bylaws, but basically it will be organized differently, in accordance with what the attorney assures us are best practices for modern, nonprofit corporations.

2. **Present a draft of the bylaws at the 2016 Annual Meeting** and ask members for comments, but no vote. I think it's a good idea to get members used to the new format, and they can comment on it.

The attorney has agreed to attend in person and answer members' questions. We can address those questions during the 2016-2017 fiscal year.

3. **Present the final draft for approval and a vote at the 2017 Annual Meeting.**

—Submitted by Cynthia Bolling

## Discussion

Members of the Board wanted the committee to formulate a set of goals before working on the actual wording of the bylaws. In other words, what needs changing, and what should be

kept? Cynthia will recirculate the restated bylaws to the committee and include a set of questions that address this, and invite committee members to add their own thoughts. This will be done in time for the August teleconference.

**Nominations Committee Report** (*Albert Mussad*)

Albert said he would reach out to the potential Board candidates today.

**Upcoming Meetings**

August Budget Teleconference: Monday, Aug. 22, 7:30 p.m.

Annual Meeting during Members & Friends: Saturday, September 17, 2016, 3:00 p.m.

The meeting was adjourned at 12:54 p.m.

—Respectfully submitted

Cynthia Bolling, Clerk

UU Rowe Center Board of Trustees

**The Rowe Center**  
**Profit & Loss Prev Year Comparison**  
**September 2015 through March 2016**

	<u>Sep '15 - Mar 16</u>	<u>Sep '14 - Mar 15</u>	<u>Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4 · Development	126,540.31	195,567.73	134,290.00
5 · Income From Operations	585,832.60	500,369.28	562,450.00
<b>Total Income</b>	<u>712,372.91</u>	<u>695,937.01</u>	696,740.00
<b>Cost of Goods Sold</b>			
50000 · Cost of Goods Sold	0.00	0.00	
<b>Total COGS</b>	<u>0.00</u>	<u>0.00</u>	
<b>Gross Profit</b>	712,372.91	695,937.01	696,740.00
<b>Expense</b>			
3 · Condense Item Adj. Expense	0.00	0.00	
6000 · Program Expenses	256,658.68	204,998.91	235,960.00
66900 · Reconciliation Discrepancies	0.00	0.00	
7000 · General and Administrative Exp	342,406.75	322,017.12	421,367.18
8000 · Development Expenses	30,925.61	47,800.54	44,050.89
9000 · Uncategorized Expenses	0.00	0.00	
<b>Total Expense</b>	<u>629,991.04</u>	<u>574,816.57</u>	<u>701,378.07</u>
<b>Net Ordinary Income</b>	82,381.87	121,120.44	-4,638.07
<b>Other Income/Expense</b>			
<b>Other Income</b>			
6800 · Unrealized gain (loss)	8,801.87	-35,451.42	11,666.70
<b>Total Other Income</b>	<u>8,801.87</u>	<u>-35,451.42</u>	<u>11,666.70</u>
<b>Other Expense</b>			
900001 · suspense	242.34	0.00	
<b>Total Other Expense</b>	<u>242.34</u>	<u>0.00</u>	
<b>Net Other Income</b>	<u>8,559.53</u>	<u>-35,451.42</u>	<u>11,666.70</u>
<b>Net Income</b>	<u><u>90,941.40</u></u>	<u><u>85,669.02</u></u>	<u><u>7,028.63</u></u>

**The Rowe Center**  
**Balance Sheet Prev Year Comparison**  
As of March 31, 2016

	<u>Mar 31, 16</u>	<u>Mar 31, 15</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 · Cash in bank - operating	91,009.06	75,572.22	15,436.84	20.43%
1040 · Petty Cash	642.00	650.00	-8.00	-1.23%
1042 · Payroll Advance	-400.00	50.00	-450.00	-900.0%
1070 · Savings & short-term investment	605,047.21	400,867.85	204,179.36	50.93%
<b>Total Checking/Savings</b>	<u>696,298.27</u>	<u>477,140.07</u>	<u>219,158.20</u>	<u>45.93%</u>
<b>Accounts Receivable</b>				
1110 · Accounts Receivable	251.66	2,175.00	-1,923.34	-88.43%
<b>Total Accounts Receivable</b>	<u>251.66</u>	<u>2,175.00</u>	<u>-1,923.34</u>	<u>-88.43%</u>
<b>Other Current Assets</b>				
1450 · Prepaid Expenses	752.40	9.14	743.26	8,131.95%
1510 · Marketable securities	358,316.44	375,820.73	-17,504.29	-4.66%
<b>Total Other Current Assets</b>	<u>359,068.84</u>	<u>375,829.87</u>	<u>-16,761.03</u>	<u>-4.46%</u>
<b>Total Current Assets</b>	1,055,618.77	855,144.94	200,473.83	23.44%
<b>Fixed Assets</b>				
1610 · Land - Operating	56,596.00	51,471.00	5,125.00	9.96%
1620 · Buildings - Cost & Improvements	2,849,981.17	2,760,094.85	89,886.32	3.26%
1630 · Current year improvements	43,360.47	102,232.21	-58,871.74	-57.59%
1640 · Furniture, fixtures, & equip	50,264.16	50,256.83	7.33	0.02%
1650 · Vehicles	14,750.00	10,250.00	4,500.00	43.9%
1725 · Accum depr - building	-1,128,632.46	-1,056,952.10	-71,680.36	-6.78%
1745 · Accum deprec- furn,fix,equip	-47,568.60	-46,187.63	-1,380.97	-2.99%
1755 · Accum deprec - vehicles	-9,871.48	-9,475.96	-395.52	-4.17%
<b>Total Fixed Assets</b>	<u>1,828,879.26</u>	<u>1,861,689.20</u>	<u>-32,809.94</u>	<u>-1.76%</u>
<b>TOTAL ASSETS</b>	<u><u>2,884,498.03</u></u>	<u><u>2,716,834.14</u></u>	<u><u>167,663.89</u></u>	<u><u>6.17%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2010 · Accounts Payable	19,660.45	16,831.77	2,828.68	16.81%
<b>Total Accounts Payable</b>	<u>19,660.45</u>	<u>16,831.77</u>	<u>2,828.68</u>	<u>16.81%</u>
<b>Other Current Liabilities</b>				
2130 · Accrued payroll expenses	14,025.17	10,082.51	3,942.66	39.1%
2140 · Accrued sales taxes	139.09	22.09	117.00	529.65%
2200 · Accrued Interest	23,801.35	26,808.35	-3,007.00	-11.22%
2310 · Deferred Revenue	107,853.00	96,458.50	11,394.50	11.81%



**The Rowe Center**  
**Balance Sheet Prev Year Comparison**  
**As of March 31, 2016**

	<u>Mar 31, 16</u>	<u>Mar 31, 15</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Total Other Current Liabilities</b>	145,818.61	133,371.45	12,447.16	9.33%
<b>Total Current Liabilities</b>	165,479.06	150,203.22	15,275.84	10.17%
<b>Long Term Liabilities</b>				
2100 · curr portion of long term debt	40,745.00	40,745.00	0.00	0.0%
2730 · Consolodated Mortgage Payable	151,606.40	176,393.28	-24,786.88	-14.05%
2731 · 312 Zoar Rd. Mortgage Payable	142,604.66	145,864.03	-3,259.37	-2.24%
2770 · Long-term liabilities - other	58,000.00	58,000.00	0.00	0.0%
2800 · Less current portion of mortgag	-40,745.00	-40,745.00	0.00	0.0%
<b>Total Long Term Liabilities</b>	<u>352,211.06</u>	<u>380,257.31</u>	<u>-28,046.25</u>	<u>-7.38%</u>
<b>Total Liabilities</b>	517,690.12	530,460.53	-12,770.41	-2.41%
<b>Equity</b>				
3010 · Unrestrict (retained earnings)	1,881,659.80	1,710,265.88	171,393.92	10.02%
3020 · Temporary Restricted Fund Bal	541,727.00	541,727.00	0.00	0.0%
3030 · Permanently restricted fund bal	5,000.00	5,000.00	0.00	0.0%
3100 · Prior Period Adjustments	-152,520.29	-156,288.29	3,768.00	2.41%
Net Income	90,941.40	85,669.02	5,272.38	6.15%
<b>Total Equity</b>	<u>2,366,807.91</u>	<u>2,186,373.61</u>	<u>180,434.30</u>	<u>8.25%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,884,498.03</u></u>	<u><u>2,716,834.14</u></u>	<u><u>167,663.89</u></u>	<u><u>6.17%</u></u>