

**Approved Minutes
UU Rowe Center
Board of Trustees Meeting
Sunday, May 4, 2014**

Board Members Present:

Albert Mussad, President; Clay Connor, Vice President; Cynthia Bolling, Clerk; Kerri Florian, Treasurer; Cathy Perkins and Gail Epstein, Members-at-Large

Also Present: Felicity Pickett, Executive Director; Arthur Samuelson, Director of Programming; Paulette Roccio, Director of Operations; Kathy Benson, Salena Migeot, Liam McRae, and Karen Judd, candidates for the Board

The meeting was called to order at 9:20 a.m. Albert conducted check-in.

Approval of March 2, 2014 minutes

Cathy made a **motion** to approve the minutes. Clay seconded. With 6 ayes and none opposed, the motion was carried unanimously.

Combined Directors' Reports

Executive Director (*Felicity Pickett*)

In an effort to streamline the meeting, we are trying out combining the three directors' reports into one and highlighting key points.

Work Week was outstanding

- Twenty-eight amazing volunteers
- Preparation for camp
- Refurbished Rug Room
- Lots of Grounds Work
- Women's Library Bookshelves at New Guest House

Maximus resigned - Looking for Full-time Associate Chef or Lead Cook for summer.

New catalog – 51 programs (9 more than last spring/summer)

- New program for emerging adults – Skill Set
- Distributed 40,000 catalogs through mail and added bulk distribution in Boston and Hartford

Center Posts – 90th anniversary edition was designed to stand as a statement to our history, values, and effect on the world

- 30,000 copies printed
- Added distribution to the Pioneer Valley as well as Boston and Hartford

Camp Catalog

- 1,000 printed

- Sent to UU churches
- Packets given to Clara Barton District ministers attending retreat
- Will have 500 more made up for GA

Registrations had been running behind but strong April and May put us exactly where we were last year

- 1,263 guests
- Unfinished total is 1,288 compared with finished total of 1,363 last year.
- 50% were new guests
- 47 openings for youth camps

General Assembly in Rhode Island

- Sharing a booth with The Mountain
- Felicity, Arthur, and Kanji will be attending
- Looking for volunteers to help cover booth

Building Code Appeal for New House

- Code review stated no need for sprinkler system and building inspector agreed
- Local resident complained and building inspector won't issue the change of use
- Building inspector has suggested we file an appeal, which we are doing

New strand of programming to add to Camps and Conferences - Rowe Institute

- Working with Chelsea Wakefield and Jeremy Taylor
- First program would be a Certificate Program in Spiritual Direction
- Target date – September 2015
- Begin advertising at GA

King's Highway House for sale

- Herb and Helene Glass are selling their house (the one next to the waterfall)
- Five bedrooms
- Asking \$550,000
- We need a Rowe Angel to buy it for us

Our congratulations, best wishes, love, and support go out to Heather Concannon, who will be ordained today at the Winchester Unitarian Society. Heather is a Transitions Camp staff person and was our guest minister at Members and Friends last year.

Discussion

Felicity said that she would like to continue to present one report that will combine those of the Executive Director, Director of Programming, and Director of Operations. This new approach will give the leadership team greater flexibility, so that if one director (including Felicity) absolutely can't attend a Board meeting, another director would be able to step in and present the combined reports.

The Board members approved, with the understanding that all three directors will attend Board meetings as often as possible, and that absences would be at the discretion of the Executive Director.

Resolution

Albert asked Rowe's Board of Trustees to pass the following **resolution**: The Board formally acknowledges and appreciates all three directors for their outstanding work. Cathy seconded. With 6 ayes and none opposed, the resolution was carried unanimously.

Treasurer's Report (*Kerri Florian*)

Notes for March Financials

Income from Development (donations) is down by \$42k from the budgeted amount and down \$71k for Operations (Conferences/Camps). Memberships are down \$4.8k and Board Donations are down \$17k, from the budget.

Conference center fees are down nearly \$70k from the budget and \$16k less than where we were at this time last year. Rentals are also down \$13k from the budget.

Expenses are down \$38.7k from the budgeted amount, but that still leaves Net Ordinary income down \$75k from the budgeted amount. The largest savings being seen is in salaries, which are down \$30k from last year at this time and down \$35k from the budgeted amount. Office expenses are also down by \$5k. There are spikes in Utilities due to the brutal winter, running \$6k over budget, and there were two areas that were over budget that I inquired about with Felicity, one being auto fuel and the other repairs. Here are her comments as to why they were over budget:

Auto Fuel, up \$1,000 from budget. When I checked the auto gas against last year, it was running less than last year to date. So I checked the budget distribution by month but found nothing glaring. We increased auto fuel from \$4k to \$7,500 last year because we really went over budget last year. We ended at \$8,500. Part of that was due to increases in gas prices and part due to the difference between Arthur and Doug's way of working. Doug seldom made trips. He had been here a long time and didn't need to reach out and make connections. Arthur is doing a weekly trip to Boston and is often on the road. We hadn't anticipated that and we went way over budget. So we increased the budget this year so as not to have that same problem, but also didn't put it as high as we had spent last year, with the understanding that we would try to monitor it more. That may have been a mistake. We underbudgeted by \$1k and that seems to be what we are over by.

Service and Repair, up \$7,000 from budget. Last year we increased this line item from \$17k to \$20k, but it still continues to be too low to handle the kinds of emergencies that come up with aging facilities. This year we paid \$2,900 to have some septic system work done to the cabin Bathhouse system, which was causing a problem. There was also a charge of \$1,500 for work that needed to be done after we paved the road, having to do with the culverts and ditches for the rain runoff. We hadn't anticipated that. And then there was about \$2,500 to move the pipes that were under the Orchard Guest House to inside the building. We had a frozen pipe situation and were given a solution that no one had ever suggested. It seemed well worth doing. We are also being charged \$500 a year for building inspections, because the town is having them done by a collaborative. When there was a town building inspector it didn't cost us anything and the new building inspector has insisted we have our hood cleaned professionally once a year. That was another \$500.

I took a preliminary look at April, which hasn't been fully reconciled, and there are signs of improvement. The gap between Conference Center fees is down \$42k from the budget; a marked

improvement from March's \$70k. Development did not have much of a change, only getting \$2k closer to the budget, and still being more than \$40k under it. There was no change in board donations for April. (See the March 2014 Profit & Loss statements and Balance Sheet at the end of this document for the financials documents that were distributed at the meeting.)

Overview of Compilation/Review/Audit:

There are three types of reviews (printed handout from AICPA to be emailed):

- **Compilation.** This is a brief look at the books. The examiner provides a letter of attestation and might suggest what things might be done differently.
- **Review.** An accountant will look further into the books and say whether or not everything looks good.
- **Audit.** This is the most extreme. It's time-consuming. The examiners follow everything back to its source, taking a sampling of different things. It takes months and it's very expensive. This is justifiable only if we're doing a grant or if we get a large donor who wants an audit.

—Kerri Florian, Treasurer

Discussion

Felicity said that the last audit we did cost over \$10,000. She will ask the accountant who does the 990s at the end of the year what a compilation would cost, if he does it at the same time.

Kerri noted that, according to the financial policy she and Felicity put together, she won't be producing monthly reports from now on; they're time-consuming, and things don't change so rapidly month over month.

Break - 10:30 a.m. – 10:40 a.m.

Committee Reports

Development Committee (*Cathy Perkins*)

Our enthusiasm for doing face-to-face visits for fundraising had disappointing results. To be sure, it was a much more satisfying approach for us and our donors, and each of the visits had good results. However, the effort was time-consuming, as each visit had to be set up and then the travel could take up to a day, so we couldn't complete enough of them to reach our goal.

In addition to the visits, each of us got five phone calls to make instead of the usual 20. That yielded very little. Phone calls work when we do them. That means following up when we don't connect. Felicity asked that we let her know, individually, what method we want to use for the Woodside campaign. Kerry has chosen to use the social media, GoFundMe.

The budget for Board donations was \$2,570. We reached 80% of it with \$2035. The total for Board Development is \$11,299; less than half of our goal of \$29,370.

As of this meeting the Development Committee consists of Sue Baldauf, Felicity Pickett, and Cathy Perkins. Gail Epstein has offered to join it. The Committee will meet by conference call this month.

—Cathy Perkins, Chair

Discussion

Felicity suggested that the development agreement be customized to Board members to do what they do best when it comes to raising money.

Albert suggested we put an idea on the agenda for the Annual Meeting: Ask for volunteer members to call five people and ask them to donate to Rowe.

Clay volunteered to participate in one of the drives to raise funds.

Stewardship Committee (*Cathy Perkins*)

The Stewardship Committee met on April 26, the Saturday before Work Week. Attending were: Felicity Pickett, Michael Murphy, Paulette Roccio, Jeff Greenberg, Andy Sebula, and Cathy Perkins. Also, Katha Kerr, Andy Kerr, and Ian Tapscott sent written reports for their buildings.

Prior to the meeting, Cathy sent the draft facilities goals proposed for the strategic plan to all the stewards, and then contacted each of them by phone to inquire if they wanted to continue in their role for the future. Robert Lodinsky, steward for the barn, felt he could no longer serve. Craig Collins agreed to be the steward for the new Guest House.

The meeting began with a list of accomplishments since last year's meeting.

- All of the cabins have new roofs
- Cabin exteriors have been stained and the trim painted
- Cabin floors have been sanded and finished. This involved the deconstruction of all the bunk beds, removal from the cabins, return to the cabins and reconstruction; a huge job that took volunteers from the Camp Refresh Work Weekend (2013), the Fall Work Week (2013), and Spring Work Week (2014) to complete
- Most of the foundation work that was needed on the cabins was done. One of the cabins required a great deal more work than expected and the remaining two had to be postponed
- A water system plan was created, but is not yet funded
- The road to the Rec Hall was dug up, drainage improved and repaved

We then discussed each of the buildings in turn. The individual building report, containing both the issues identified this year and those from previous years that have not been addressed, is available for anyone who is interested. This year, instead of prioritizing the needed repairs and improvements, the committee agreed to use the 90th anniversary of Rowe Center as an incentive to pursue the 10-year plan Felicity proposed last winter. Her idea is to give one building, each year, a complete face-lift so that the entire campus would be renovated by the centennial. This is a very ambitious plan, but it was accomplished for the Chapel for its centennial, so we know it can be done. The committee then prioritized the buildings in the order of their needs.

1. Orchard Guest House
2. Grace Jordan Recreation Hall
3. Joffe House by the Brook
4. Water system
5. Farm House
6. The grounds
7. Fromson
8. Chapel

9. Cabins including Searles
10. New Guest House

Our dream is to be able to bring the septic systems up to code as we go.

—Cathy Perkins, Chair

Discussion

Albert thanked Cathy for investing so much of her time and energy on these two important committees.

Nominating Committee (*Clay Connor*)

In addition to Cathy, Salena, Liam, and Karen, Joan Lager (our part-time office worker) has expressed an interest in becoming a Board member. I will develop a full slate to present to the Annual Meeting after the August budget teleconference (scheduled for Aug. 7).

—Clay Connor, Chair

Old Business

Mission Statement (*Gail Epstein*).

Gail will present the following mission statement at the Annual Meeting:

Rowe invites people of all ages to learn about themselves, each other and the world to go forward with new insight and courage.

The mission statement will be accompanied by a vision statement, which will talk about safety and diversity at Rowe. The current members of the committee (Gail, Cathy, and Albert) will draw up the vision statement in time for the August budget meeting, so that both can be presented at the Annual Meeting in September.

Strategic Planning (*Albert Mussad*)

Albert handed out the strategic planning worksheets and read the goals and objectives for the three targeted areas: Facilities, Financial, and Programming

Facilities Goal: Improve and expand facilities to increase enrollment and overnight guests

Facilities Objectives:

1. Improve handicap accessibility to identified Rowe facilities (Rec Hall, OGH, Farmhouse, Brook House, Chapel)
2. Improve the ratio of guest room bathrooms, including half baths and full baths
3. Increase the number of private rooms and the number of private rooms with private bathrooms
4. Ensure the timely identification and completion of needed repairs in all buildings
5. Develop a long-term facilities plan (equipment, furnishings, infrastructure)

Financial Goal: Improve financial solvency

Financial Objectives

1. Turn thoughtful donors into sustaining donors (people who give year after year and who will stretch themselves to give more)

2. Increase new and returning enrollees in camps and conferences
3. Identify and create additional streams of income at Rowe Center

Programming Goal: Identify, nurture, and develop programming that furthers our organizational mission/values, enhances existing communities, creates new communities, and impacts the larger world

Programming Objectives

1. Reinvigorate programming that addresses the strands of Rowe's organizational mission/values: nature, social justice, arts, spirituality, political action/thought, personal growth, health and wellness, UU affiliation
2. Develop new models of adult education

Clay made the following **motion**: The Board approves the strategic planning, goals, and action plans as submitted. Gail seconded. The motion was carried unanimously with 6 ayes and none opposed.

Financial Oversight Policy (*Kerri Florian*)

Kerri handed out copies of the financial oversight policy, which had been circulated earlier via email.

Discussion

While most of the policy is a written statement of current practice, there are some new things. Among them is the combination of the Finance and Investment Committees, which will now be called the Finance Committee. The Finance Committee (Executive Director, Treasurer, and President, and if available, a nonmember and one other member of the board) will preview the line-item budget before the budget teleconference, so that Board members will no longer have to review every item at the budget teleconference.

Cynthia volunteered to be on this committee.

Clay made the following **motion**: The Board approves the financial oversight policy as submitted. Cathy seconded. The motion was carried unanimously with 6 ayes and none opposed.

Rowe Nicaragua.

Joanna McClintick, a Jr. High Camp co-director, has asked Rowe to sponsor an international camp composed of campers from Rowe ages 18-21, to visit Nicaragua in 2015, working with Casa Verde, a host organization in that country. She plans to visit Nicaragua this summer with three young people.

The trustees wanted to invite Joanna and the young people who plan to accompany her this summer to our October meeting, to get more details about the program. The trustees will also take a look at the kinds of agreements that would have to be drawn up regarding liability disclaimers, health insurance coverage, and sponsorship parameters. The consensus was to make a decision about sponsoring the trip at the October meeting.

Executive Director's Evaluation

The evaluation conversation will take place at Rowe on Thursday, Aug. 28, 2014. Felicity, Cynthia, and Albert will participate.

New Business

Rowe's 90th anniversary celebration (Felicity)

Felicity wants to celebrate Rowe's 90th anniversary at the upcoming Members and Friends gathering, featuring live musical performances from each of the nine decades, if possible.

Other suggestions: we could have speakers representing certain decades, or perhaps a collage of some sort with photos and/or text to cover some of them.

Volunteers. Clay volunteered to help with a 70s era camp performance. Karen volunteered to look for the 60s crowd. Albert could contact the Labor Men's Group. Cynthia could contact the Women's Week group. Kathy offered to contact Karin Broadhurst concerning the 80's campers.

Program Coordinator. First, Felicity and Albert will talk about getting a coordinator for the program.

Annual Meeting Schedule

This year's Annual Meeting will be held on Saturday afternoon instead of Saturday morning.

Rowe's Proposed Name Change (Cynthia)

If Rowe wants to legally change its name to UU Rowe Center, Inc., the state of Massachusetts requires the organization to take these steps:

- Change the organization's bylaws to reflect the new name
- Notify the members of the name change
- Ratify the name change with a two-thirds majority vote of the members
- File the name change with the state of Massachusetts
- Once the state approves, send a copy to the IRS
- Once the IRS approves, it will send an affirmation letter back to the corporation

All of the businesses with whom we do business must also be notified (documents, websites, databases, donors, members)

Discussion

The trustees liked the idea of doing a DBA (doing business as) instead, which doesn't require any of the steps of a legal name change, or simply just continuing to use UU Rowe Center as an informal name.

Scheduled Meetings

Annual Meeting, Saturday afternoon, Sept. 6

October Meeting tentatively scheduled for Oct. 25-26. Cathy will set it up via the Doodle website.

The meeting was adjourned at 1:05 p.m.

Respectfully submitted,
Cynthia Bolling, Clerk
Rowe Board of Trustees

UU Rowe Camp and Conference Center
Profit & Loss Prev Year Comparison
September 2013 through March 2014

	<u>Sep '13 - Mar 14</u>	<u>Sep '12 - Mar 13</u>	<u>Budget</u>
Ordinary Income/Expense			
Income			
4 · Development	88,091.76	130,431.03	130,565.00
4000 · Income	0.00	0.00	
5 · Income From Operations	464,483.53	470,934.17	535,732.00
5800 · Special events	0.00	0.00	
Total Income	<u>552,575.29</u>	<u>601,365.20</u>	<u>666,297.00</u>
Cost of Goods Sold			
50000 · *Cost of Goods Sold	0.00	0.00	
Total COGS	<u>0.00</u>	<u>0.00</u>	
Gross Profit	552,575.29	601,365.20	666,297.00
Expense			
3 · Condense Item Adj. Expense	0.00	0.00	
6000 · Program Expenses	220,480.27	197,709.93	233,050.00
6400 · Contracted Expenses	0.00	0.00	
7000 · General and Administrative Exp	380,086.20	380,230.84	398,228.10
8000 · Development Expenses	27,987.89	25,760.10	35,966.73
9000 · Uncategorized Expenses	0.00	0.00	
Total Expense	<u>628,554.36</u>	<u>603,700.87</u>	<u>667,244.83</u>
Net Ordinary Income	-75,979.07	-2,335.67	-947.83
Other Income/Expense			
Other Income			
6800 · Unrealized gain (loss)	28,696.51	35,285.50	11,666.65
Total Other Income	<u>28,696.51</u>	<u>35,285.50</u>	<u>11,666.65</u>
Other Expense			
900001 · suspense	0.00	0.00	
Total Other Expense	<u>0.00</u>	<u>0.00</u>	
Net Other Income	<u>28,696.51</u>	<u>35,285.50</u>	<u>11,666.65</u>
Net Income	<u><u>-47,282.56</u></u>	<u><u>32,949.83</u></u>	<u><u>10,718.82</u></u>

UU Rowe Camp and Conference Center
Balance Sheet Prev Year Comparison
As of March 31, 2014

	<u>Mar 31, 14</u>	<u>Mar 31, 13</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1010 · Cash in bank - operating	44,573.84	56,945.08	-12,371.24	-21.73%
1040 · Petty Cash	770.12	847.12	-77.00	-9.09%
1042 · Payroll Advance	50.00	100.01	-50.01	-50.01%
1070 · Savings & short-term investment	264,211.69	491,400.29	-227,188.60	-46.23%
Total Checking/Savings	<u>309,605.65</u>	<u>549,292.50</u>	<u>-239,686.85</u>	<u>-43.64%</u>
Accounts Receivable				
1110 · Accounts Receivable	3,026.00	2,262.16	763.84	33.77%
Total Accounts Receivable	<u>3,026.00</u>	<u>2,262.16</u>	<u>763.84</u>	<u>33.77%</u>
Other Current Assets				
1450 · Prepaid Expenses	3,314.36	3,561.94	-247.58	-6.95%
1510 · Marketable securities	345,866.54	399,421.13	-53,554.59	-13.41%
Total Other Current Assets	<u>349,180.90</u>	<u>402,983.07</u>	<u>-53,802.17</u>	<u>-13.35%</u>
Total Current Assets	<u>661,812.55</u>	<u>954,537.73</u>	<u>-292,725.18</u>	<u>-30.67%</u>
Fixed Assets				
1610 · Land - Operating	51,471.00	51,471.00	0.00	0.0%
1620 · Buildings - Cost & Improvements	2,748,364.46	2,358,296.46	390,068.00	16.54%
1630 · Leasehold improvements	103,711.76	18,313.04	85,398.72	466.33%
1640 · Furniture, fixtures, & equip	49,259.95	47,387.73	1,872.22	3.95%
1650 · Vehicles	10,250.00	10,250.00	0.00	0.0%
1725 · Accum depr - building	-961,859.33	-908,664.98	-53,194.35	-5.85%
1745 · Accum deprec- furn,fix,equip	-48,684.50	-45,468.21	-3,216.29	-7.07%
1755 · Accum deprec - vehicles	-9,049.93	-8,695.51	-354.42	-4.08%
1800 · Investment Property	83,900.00	83,900.00	0.00	0.0%
Total Fixed Assets	<u>2,027,363.41</u>	<u>1,606,789.53</u>	<u>420,573.88</u>	<u>26.18%</u>
TOTAL ASSETS	<u><u>2,689,175.96</u></u>	<u><u>2,561,327.26</u></u>	<u><u>127,848.70</u></u>	<u><u>4.99%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · Accounts Payable	12,381.63	-326.43	12,708.06	3,893.04%
Total Accounts Payable	<u>12,381.63</u>	<u>-326.43</u>	<u>12,708.06</u>	<u>3,893.04%</u>
Other Current Liabilities				
2130 · Accrued payroll expenses	19,388.53	33,599.41	-14,210.88	-42.3%
2140 · Accrued sales taxes	-127.45	-26.90	-100.55	-373.79%
2200 · Accrued Interest	17,009.35	17,009.35	0.00	0.0%
2310 · Deferred Revenue	103,115.50	80,735.00	22,380.50	27.72%
2400 · Unexpended Insurance Proceeds	22,387.00	22,387.00	0.00	0.0%
Total Other Current Liabilities	<u>161,772.93</u>	<u>153,703.86</u>	<u>8,069.07</u>	<u>5.25%</u>

**UU Rowe Camp and Conference Center
Balance Sheet Prev Year Comparison
As of March 31, 2014**

	<u>Mar 31, 14</u>	<u>Mar 31, 13</u>	<u>\$ Change</u>	<u>% Change</u>
Total Current Liabilities	174,154.56	153,377.43	20,777.13	13.55%
Long Term Liabilities				
2100 · curr portion of long term debt	19,355.52	19,355.52	0.00	0.0%
2730 · Consolodated Mortgage Payable	200,262.70	222,801.44	-22,538.74	-10.12%
2731 · 312 Zoar Rd. Mortgage Payable	148,981.61	0.00	148,981.61	100.0%
2770 · Long-term liabilities - other	63,000.00	63,000.00	0.00	0.0%
2800 · Less current portion of mortgag	-19,355.52	-19,355.52	0.00	0.0%
Total Long Term Liabilities	<u>412,244.31</u>	<u>285,801.44</u>	<u>126,442.87</u>	<u>44.24%</u>
Total Liabilities	586,398.87	439,178.87	147,220.00	33.52%
Equity				
3010 · Unrestrict (retained earnings)	1,895,452.94	1,836,871.85	58,581.09	3.19%
3020 · Temporary Restricted Fund Bal	207,499.43	207,499.43	0.00	0.0%
3030 · Permanently restricted fund bal	38,798.59	38,798.59	0.00	0.0%
3100 · Prior Period Adjustments	8,308.69	6,028.69	2,280.00	37.82%
Net Income	-47,282.56	32,949.83	-80,232.39	-243.5%
Total Equity	<u>2,102,777.09</u>	<u>2,122,148.39</u>	<u>-19,371.30</u>	<u>-0.91%</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,689,175.96</u></u>	<u><u>2,561,327.26</u></u>	<u><u>127,848.70</u></u>	<u><u>4.99%</u></u>