

Board of Trustees – Minutes

Oakland Center for Spiritual Living

Saturday April 16, 2023, 1:00 pm via Zoom

Submitted by Rev. Sally Bartholomew, Secretary

In Attendance: Rev. Sunshine Michelle Coleman, Maureen French, Debi Morris, Sanford Livingston, Beth Van Arkel, Elke Moritz, Deborah Jackson, Rev. Sally Bartholomew, Sam Ladion

Standing Agenda Items

1. **Evocation**
2. **Check – in**
3. **Review of Action Items (listed below)** – Changes to status of action items were shared and updated as needed.
4. **Approval of Prior Meeting Minutes** – Maureen motioned for approval, Debi seconded the motion, all approved.
5. **Minister’s Report** – Appreciation for the new format of the report was expressed. Rev Sunshine suggested that she will work towards providing a template for the various reporting teams to use in submitting their information for inclusion in the report.

Action Item: Rev Sunshine to send sample Welcome Letter that will be sent to visitors to the BOT for awareness of what is being communicated to visitors.

Action Item: Rev Sunshine to update April’s Minister’s Report to include reports not provided from Diversity, Loving Stewards of Mother Earth, Social Justice, and Youth and Family team.

6. Financial Matters / Treasurer’s Report

General Highlights for March:

Donations / Monthly: Total general contributions for the month are **\$ 20,526.14**, which is approximately 1% increase from same month last year \$ 20,315.05
March had 4 Sundays this year & last year.
General contributions were in normal range of recent months.

Gross Profit-Income / Month: \$ 28,243.46

Total Expenses / Month: \$ 37,930.62

*** Net LOSS/ Month:** - \$ 9,687.16

Income points of interest:

Facility Use NET: 1,945.00 (2,585.00 Income, minus 640.00 payouts)

Education NET: 1,097.80 (3,441.00 Income minus 2,434.20 payouts)

Expenses that are not Regular Monthly.....

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1,819.60 Installation Ceremony Net EXPENSE (\$2,500 was budgeted)
(2,723.71 Total Exp & 904.11 Total Income - Installation)

1,310.83 Cost for Signs (Budgeted \$1,000 for sign & \$300/month for other Repair/Maintenance)

732.42 Sr. Minister Conf. Cost, which is part of \$1,500 annual budgeted.

750.00 Health Insurance Reimb. extra appears for only this month because paying the reimb. in the month prior to Premium month covered, as paid by employee. March & April Reimb. were both paid in March.

Personnel Expenses: \$ 17,556.55, which is within overall budget, including \$473.34 extra Retirement Contribution calculated on course facilitation wages (March Personnel Expense shows as \$18,306.55 on P&L minus \$750.00 extra Health Insurance that was reimbursed late for March premium, instead of reimbursed in prior month)

Sunday Musicians: \$ 2,000.00, which is within budget.

Balance Sheet - Funds as of end March 2023:

- **BofA Operating Acct:** \$ 20,530.07
- **BofA Education:** \$ 6,353.04
- **BofA Bookstore:** \$ 3,943.54
- **BofA Designated:** \$ 11,106.81
- **BofA Buffer Account:** \$ 20,405.82
- **Summit Building Fund:** \$ 8,690.75
- **Summit CD:** \$ 160,341.03
- **Self Help:** \$ 122,426.80

Education Course Fees are entered in accounting as Deferred Income, and do not appear as income on the P&L, until the month in which class ends.

Course deposits held (not yet shown as income) as of end of month reported is \$ 1,800

* Income & Expense on this report do not include activity of Designated Funds

Maureen and Rev. Sunshine reported that they would be attending an Interfaith Grant Writing training on Monday, April 17th. All BOT members were invited to attend if their schedules allowed. It was noted that most Grant Writing programs require an organization to obtain an audit prior to applying for grant funds.

Discussed engaging a Certified Public Accountant (CPA) to perform an audit of the Center's accounting records and internal processes. It has been at least seven years since the last audit of the Center was completed.

Action Item: Maureen to work with Rev. Sunshine on determining options for what type of a financial audit is necessary and the timing in which it is to be conducted.

Action Item: Debi to work with Tao Becker, Bookkeeper, to provide quarterly accounting reports and monthly budget to actual summary reports to the BOT.

Rev. Sunshine reported that Beth is now trained in procedures for removing and double counting the Sunday Service offertory and other deposits in safes with Tao Becker, OCSL Bookkeeper. Larry Wyman will continue to take the bank deposit(s) to the bank.

7. Facilities Report

Sanford reported on the Sunday Service Volunteer activities, noting that the Coffee Service needs are currently being well taken care of by two teams: Livingston family and (Craig and Amy) Chovin family.

Action Item: Debi to ensure budgeted funds for facilities are transferred to the Facilities funds.

8. Compliance Report

The Compliance team announced at service today, Sunday April 16th, that Alameda County's masking requirements are being changed. The Center will still recommend, but no longer require, masks to be worn during Sunday Services, effective May 7th.

9. Calendar Items:

2023 DATES – Pending Meetings

MONTHLY BOARD MEETINGS – Typically the 3rd Sunday of the month at 1:00 p.m. on Zoom and once a quarter in person in the Board Room.

1/15, 2/19, 3/18 Board Retreat, 4/16, **5/21 (in person)**, 6/18, 7/16, **8/20 (in person)**, 9/17, 10/15, **11/19 (in person)**, 12/17

OPEN FORUMS in 2023: July 9, 2023, November 12, 2023

ANNUAL MEETING: March 10, 2023

New Agenda Items

10. Open Discussion:

- Deborah asked for the dates of the next Listening Circles. Rev. Sunshine subsequently scheduled the next one for May 7th.
- Debi reported that she is in discussions with Jacquie Onepedi to establish procedures for ensuring volunteers, Practitioners, and Ministers who work with Youth and Family have the state required background checks on file at the Center. Debi, as Treasurer will be named as Custodian of Record for this process.

Action Item: Rev. Sunshine and BOT to review and ensure all teams have a designated BOT liaison.

Action Item: Sanford to ensure that Maureen is added to the authorized list for Church Mutual contacts.

11. Closing Prayer

PREVIOUS ACTION ITEMS: Reviewed status of action items and updated, as needed:

1. Rev. Sunshine to check with the A/V team to create a Quick reference guide, manual, sound board reference including where keys and combinations are stored. - **IN PROGRESS**
2. Rev. Sunshine and BOT to review and ensure all teams (auxiliary committees / section portfolios / key contributors) have a designated BOT liaison and update the Documentation Project accordingly. -**ON GOING**
3. Sanford, Paul, and Rev. Sunshine to address known parking lot access and usage issues; and will have a conversation with Mrs. McManus regarding her tenants using our parking lot without permission. -**ON GOING**
4. Rev. Sunshine to discuss the Welcome to Oakland Center/Newcomers class, membership requirements, and process -**ON GOING**
5. Maureen to attend the next Leadership Meeting, now scheduled for May 7 -**ON GOING**
6. Maureen to get wish list from the Leadership on projects for Grants -**ON GOING**
7. Rev. Sally to discuss feasibility with Administrative Coordinator, Constance Chapman, of establishing email accounts on the Oakland Center Google domain for each board member and a “Board” email for conducting board business. -**DONE**
8. Rev Sally to work with Administrative Coordinator, Constance Chapman, to order new magnetic name badges for each board member to wear during Sunday services. -**IN PROGRESS** (Badges will be kept in BOT box in foyer of sanctuary to use onSundays)
9. Sanford will take the final minutes (March 2023) to Summit Bank to remove Zo DeMuro and Anthony Prado and add Beth Van Arkel. Zo De Muro and Anthony Prado (both former board members) will be removed as signers on both the Bank of America and Summit Bank account(s). New board member, Beth Van Arkel, to be added to the Bank of America and Summit Bank account(s) as signer. -**IN PROGRESS**
10. Beth Van Arkel and Elke Moritz to review LOC and Personnel Handbook and propose changes to vacation accrual to clarify and bring them into alignment with each other. -**DONE**
11. Rev. Sunshine to sign and submit to Financial Planner document designating Treasurer and Payroll Administrator as authorized signers to make contributions to the Senior Minister’s retirement account on behalf of the Oakland Center. -**IN PROGRESS**
12. Based on a previous proposal brought to the Board, Deborah Jackson and Debi Morris will review wording in the By-laws regarding the election versus assignment of the Nominating team and propose updated language for vote of the membership in the By-Laws. Nominating Core to develop wording and present it to Deborah and Debi for presentation to the BOT. -**ON GOING**

CURRENT ACTION ITEMS:

1. **Action Item:** Rev. Sunshine to send a sample Welcome Letter to BOT for awareness of what is being communicated to visitors. -**DONE**
2. **Action Item:** Rev. Sunshine to update April’s Minister’s Report to include reports not provided from Diversity, Loving Stewards of Mother Earth, Social Justice, and Youth and Family team.

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3. **Action Item:** Maureen to work with Rev. Sunshine on determining options for what type of a financial audit is necessary and the timing in which it is to be conducted.
4. **Action Item:** Debi to work with Tao Becker, Bookkeeper, to provide quarterly accounting reports and monthly budget to actual summary reports to the BOT.
5. **Action Item:** Debi to ensure budgeted funds for facilities are transferred to the Facilities funds.
6. **Action Item:** Rev. Sunshine and BOT to review and ensure all teams have a designated BOT liaison.
7. **Action Item:** Sanford to ensure that Maureen is added to the authorized list for Church Mutual contacts and arrange for meeting with Beth at banks to change signatories for our accounts.