



APPROVED

by Board on 7/19/2018 *dc*

2018_06-21 UCOH BOT Meeting Minutes Approved (1).docx

Unity Church of Hawaii Board of Trustees Regular Meeting Date: June 21, 2018 at 6:00 p.m. Unity Church of Hawaii, 201
Board Members Present: Jo-Ann Adams, Rickie Banning, Marsha Bethards, Debbie Catania, Jerry Denton, Jan FitzGerald, Thomas Gallagher, Richard Hughes, Kathy Whitmire Not Present: Rev. Tim

AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	
Call to Order Quorum required: six	The meeting was called to order at 6:05 p.m. A quorum was established.	
Opening Prayer Lighting of the Christ Candle	Jerry Denton led the opening prayer. Jo-Ann Adams led the lighting of the Christ Candle.	
Approval of the agenda	Kathy made a motion to add a Policy for Access by the Board of Trustees to Accounting Records and Financial Information. Thomas made a Motion to adopt a policy on policies and to adopt a standard form and to determine whether policies developed by other committees should be subject to review by the policy committee. Second by Rickie Motion passed unanimously. The agenda was adopted as amended.	Attachment #1 – Amended agenda of June 21, 2018 Attachment #2 – Policy for Access by the Board of Trustees to accounting records and financial information.
Approval of the Minutes	The minutes of May 24 and May 31 were approved unanimously. A request was made to include, “Thank you for clarity in the minutes.”	Attachment #3 – Amended minutes of May 24, 2018 Attachment #4 – Amended minutes of May 31, 2018
President’s Report	1. Jo-Ann received email from AG that she received our documents. Jo-Ann would like to meet with the AG. 2. Honorarium going well. Name tags have received good response and can be obtained by asking Jo-Ann Adams.	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	
	<p>3. The pot luck in honor of Olga Lucia's return will be held on Friday, June 29, 2018. The theme is OLE!</p> <p>4. The creation of a Second Policy notebook will be addressed in New Business.</p>	
Finance Report	<p>A compilation engagement is made when the CPA takes what is given and provides a report based on what is given. An improvement on internal controls will be a new priority for the finance committee. Complete set of financials includes a Cash Flow Statement and a Set of Footnote Disclosures. Donations received have not allowed for money to be set aside money in prudent reserves account. Rev. Tim and the Finance Committee has been working with the preschool to reallocate expenses. The finance committee is renegotiating the amount to be received from the school.</p> <p>Thomas made a motion to approve tithes. Second by Marsha. The motion passed unanimously.</p>	
Committee Reports	<p>The board received reports from the Fundraising Committee and the Election Procedures Committee.</p> <p>The board should receive reports from the committees. The committee will report when a motion is needed.</p> <p>Facilities Committee – Gutters and water fountain are being completed. Sunday media will be next project.</p> <p>Thomas made a motion to approve \$1000 for Love Stream Media. Marsha seconded. Jerry, Jo-Ann, Kathy, and Jan abstained.</p>	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	
	<p>The motion carried.</p> <p>Discussion:</p> <ul style="list-style-type: none"> • Is the motion conditional on clarification by Sean Sweet for purpose of the request? • The software needs to accommodate the number of viewers. The request is for an upgrade of the software being use for Live Steaming. • Live streaming service was not improved by the change in Internet Service Providers. • More information can be sent to the board before. <p>Richard made a motion to have Rickie added to the Elections Procedures Committee.</p> <p>Kathy second.</p> <p>The motion passed unanimously.</p>	
Unfinished Business	<p>a. January 28 payment. After May 27th No contribution was found from Johanna Kelly. Rev. Tim asked that the board not take action while he is not in attendance.</p> <p>Discussion:</p> <ul style="list-style-type: none"> • We should not show favoritism to employees, Johanna is an employee. • Payment should have been made in a way that was fully identifiable. • If the question is based on employment, it should be discussed in executive session. • An executive session will be held after July 19 meeting to discuss this issue as they are employees. <p>b. 2018 Goals for the Minister.</p> <p>Discussion:</p>	



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	<ul style="list-style-type: none"> • What is the timeframe of these goals? These are annual goals however; the board will review. • Change the Title to 12 months from April 2018 from 2018. • A 6-month review will be due in October. • Clarify date for 6-month goals to occur. • Concern was voiced over the Allocation of expenses from the preschool. • The board should not be looking at a specific amount but to “demonstrate progression of total receipts.” • At 6-month review, consider the steps that were taken to reach the goal rather than straight numbers. Consider the actions being taken to demonstrate progress? • What is reasonable to determine progress/growth, numbers etc.? • More people in sanctuary is also important. • When David (Tasaka) was working with Skye, the congregation grew. • Expectations: There have been much confusion regarding expectations. • Rev. Tim has already demonstrated that expectations of himself are high. • We are looking for change in consciousness. • Change 5biii. Demonstrate a strategic workable plan and progression toward the total receipts to the Church in alignment with the projected income on the 2018 proposed budget of: • Objectives must be measurable and must be clear to Rev. Tim. • Let Rev. Tim know that we support him. • Delegation of responsibilities should not be buried in Personal Care. 	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	
	<ul style="list-style-type: none"> • Add statement, "The senior minister engage in a Collegial effort with the board to restructure the administrative and financial operations of the church to make them more effective. • Self-care at the top because it is his biggest weakness. <p>5. The Board President and Secretary will work together on system for information requests.</p> <p>Discussion:</p> <ul style="list-style-type: none"> • 30 days deadline may not be enough. Policies and requests can take an amount of time. <p>Variation on 5b. The Senior Minister will be responsible for responding to Board Requests and changes in Policy by the end of July. (Separate item)</p> <ul style="list-style-type: none"> • Board will provide a list of policies specified. • Draft will be completed for distribution to the board. • Collaborate with Rev. Tim on the goals. • Next week discuss collaboratively with Rev. Tim. <p>Thomas moved to discuss with Rev Tim after revised draft is completed.</p> <p>Richard second.</p> <p>Rickie opposed.</p> <p>Jerry abstained.</p> <p>5c. Provide updates on all requests including response dates and/or recommended changes in policy. A document will be provided for board to review and discuss next month.</p> <p>Thomas moved that we consider issue and hold off to next month.</p> <p>Richard second.</p>	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	
	Motion unanimous.	
New Business	<p>a. AG questions. Discussion:</p> <ul style="list-style-type: none"> • We are one entity with the school. • Are personnel files not accessible by the membership? i.e. The membership cannot view the resume of the Senior minister. • Should the AG come to a board meeting? • Those interested participating in Q&A could report back to the board. • How can we avoid? Could be done after completion of investigation. • Engaging with AG shows interest by church. However, required financial reviews for 2015 and 2016 will likely not be completed until after the end of 2018. <p>b. Special meeting for e-mail vote refers to a vote on whether Olga Lucia could represent UCOH as a delegate at the People’s Convention.</p> <p>c. Compliance with Board Policy on the use of Reverend. Discussion:</p> <ul style="list-style-type: none"> • Board policy specified the use of Reverend to be in print and identify which church ordained the minister in question. • Clarify that this is a branding issue. • What are the next steps? Email was sent a few days before. Rev. Tim should take corrective action. • Have these issues been addressed? We don’t know if the policy is being followed. Is everyone in agreement? • Parenthesis should be the ordaining body. <p>Kathy made a motion that the board notify Rev. Tim of its dissatisfaction that the policy on the use of Reverend is being ignored and request that it be followed completely, and immediately. Second by Rickie.</p>	



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	<ul style="list-style-type: none"> • A modification to the motion was made by Richard. <p>The board has determined that the policy regarding the use of the title Rev has not been followed. The board insists and that this be corrected completely, accurately, and immediately.</p> <p>Kathy and Rickie agreed to the change in the motion.</p> <p>Discussion:</p> <ul style="list-style-type: none"> • Jan would add a friendly amendment that It would be appropriate for a statement to be made to clarify correct titles and denominational designations of the Reverends. • Implement the policy and people will understand. • Policy is important and the way to move forward is also important. <p>Richard called the question. Thomas abstained.</p> <p>8:49 p.m.</p> <p>Kathy made a motion to defer the rest of the business until next week. Second by Jan.</p> <p>Discussion: The policy for policy is committee work.</p> <p>Richard offered an amendment to stay in session until 9:00 to discuss email voting. Rickie second. Jan and Kathy opposed. Motion carried.</p>	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	
	<p>Discussion on email voting:</p> <ul style="list-style-type: none"> • Essential part of technology. • In situation email voting should occur where the board has discussed item. Adds efficiency and can expedite the meetings. • Unfinished items already discussed on a previous agenda. • Items discussed with set parameters then vote by email. • Opposition exists to a vote by email that has never been discussed. • Sometime things come up and a vote is necessary. • Methodology should be established. Should not be the norm. • If established in the meeting, we can do an email vote. • President will question whether this is an email vote as opposed an emergency meeting. • Would it be more acceptable “if anyone objects to the email vote.” 	
Regular Meeting	The regular meeting adjourned at 9:03 p.m.	
Next Meeting	A special meeting will be held on June 28 at 6.00 p.m.	



UNITY CHURCH OF HAWAII

BOARD MEETING PROPOSED AGENDA

Meeting Scheduled for June 21, 2018 at 6:00 PM in Room 201



I.	LIGHTING OF THE CHRIST CANDLE	5:59 PM
II.	OPENING PRAYER	6:00 PM
III.	CALL TO ORDER	6:03 PM
IV.	ESTABLISH QUORUM	6:04 PM
V.	ADOPTION OF THE AGENDA	6:05 PM
VI.	SENIOR MINISTER REPORT	6:15 PM
VII.	APPROVAL OF MINUTES	6:30 PM
	a. Board meeting minutes of 5/24 and 5/31	
VIII.	PRESIDENT'S REPORT	6:40 PM
IX.	FINANCE REPORT	6:50 PM
X.	MEDITATIVE MOMENT	7:10 PM
XI.	COMMITTEE REPORTS	7:15 PM
	a. Standing Committees	
	b. Other Committees	
XII.	UNFINISHED BUSINESS	7:45 PM
	a. January 28 th Payment	
	b. 2018 Goals for the Minister	
	c. Analysis of Rev. Bomar's End of Contract	
XIII.	NEW BUSINESS	8:10 PM
	a. Attorney General Questions: Questions we would like to pose to the AG	
	b. Special Meeting for e-mail vote	
	c. Compliance with Board Policy on the use of Reverend	
	d. Review and Adoption of Policy Form	
	e. Voting by e-mail -- developing a policy to guide the Board	
	f. Board at Hawaii e-mail address: Does the Board want to receive all e-mail?	
	<u>g. Solar Energy: Do we want to pursue? What are the next steps?</u>	
	<u>h. Policy for Access by the Board of Trustees to Accounting Records and Financial Information</u>	
	<u>g.i. Policy to adopt a standard form and to determine whether policies developed by other committees should be subject to review by the policy committee.</u>	
	ADJOURN MEETING	8:30 PM

Any Additions/Changes to this proposed agenda must come from the floor on the night of the Board meeting; these changes to the proposed agenda must be accepted by a vote of the Board members. The proposed agenda for the Board Meeting will be adopted by vote at the open Board Meeting.

Policy Statement:

Access by Board of Trustees to Accounting Records and Financial Information

Background: Unity Church of Hawaii By-Laws require the Board of Trustees to ensure that accounting records are current and properly maintained for all aspects of this Ministry including written vouchers for all expenditures and specific Board authorization for each expenditure of \$5,000 or more. In addition, the Board is required to approve an annual budget and monitor it monthly. The By-Laws also require the Treasurer of the Board to serve as custodian of all funds, keep (or cause to be kept) a record of all transactions, submit monthly and annual financial reports and arrange for an annual independent examination of financial statements.

The following policies for access to accounting records and financial information are designed to facilitate the accomplishment of the above duties of the Board of Trustees.

Policies:

1. By the 10th of each month draft financial reports for the previous month will be provided to the Treasurer and any other Trustees requesting them as well as to members of the Finance Committee. These reports will include Revenues and Expenses for the previous month as well as year-to-date totals for all funds. Budget comparisons will be included for all operating funds. A Statement of Assets and Liabilities will also be included in each month's reports.
2. Copies of bank reconciliations for all bank accounts will be provided each month to the Treasurer and will include lists of all outstanding deposits, checks and other charges and credits.
3. Questions about monthly financial reports raised by the Treasurer, the Finance Committee or other Trustees will receive a response from appropriate staff (or outside bookkeeper) within 2 business days of receipt.
4. Vouchers in support of all payments will be available to check signers when checks are signed (if not previously provided).
5. The Treasurer (or other Trustees upon request) will be provided with a review copy of all accounting records within one week after the end of each month. This review copy will be in Quickbooks format (or other accounting software in use at the time). Personal financial data (such as social security numbers) will be removed from the review copy. Names of employees or other payees will not be removed.

6. All source documents (such as check requests, invoices, automatic payment records, deposit records, and explanations of journal entries) will be available for review by the Treasurer or other Trustee on 2 business days notice.
7. A detailed report of the payroll will be provided to the Treasurer at the end of each pay period and to other Trustees upon request.
8. As custodian of funds, the Treasurer will have “view only” access to all bank accounts in order to monitor transactions on a real time basis. The Board President may authorize other Trustees to have similar bank account viewing access as needed.
9. By November 1 of each year, a proposed budget for all aspects of the Ministry will be provided to the Finance Committee for review and recommendation to the Board of Trustees. Supporting financial data for the budget proposal will be included.
10. Any financial data or other records requested by an auditing firm in connection with the annual independent examination of financial statements must be made available
11. The Senior Minister will receive simultaneous copies of all requests for financial information made by the Treasurer or other Trustees. However, his lack of availability to review these requests and related responses will not delay the timeliness with which information is provided to Trustees.

NOTES:

- (a) These policies apply equally to Unity School or any other operations that are legally part of Unity Church of Hawaii.
- (b) Hawaii statutes (Section 414D-306.5) support the right of Directors or Trustees of not-for-profit corporations to have access to accounting records that are reasonably required in the discharge of their duties.



Unity Church of Hawaii Board of Trustees Regular Meeting Date: May 24, 2018 Unity Church of Hawaii, 201
Board Members Present: Rev. Tim Lytle, Jo-Ann Adams, Rickie Banning, Debbie Catania, Jerry Denton, Jan FitzGerald, Thomas Gallagher, Richard Hughes, Kathy Whitmire

AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
Call to Order Quorum required: six	Meeting called to order at 6 p.m. Marsha Bethards not present. Quorum was established.	
Opening Prayer Lighting of the Christ Candle	Rev. Tim led the opening prayer and the lighting of the Christ Candle.	
Reading and approval of Agenda	Add to unfinished business discussion regarding goals and objectives which resulted from Senior Minister's Performance Report. The Executive Session was postponed and removed from the agenda. Add to New Business: B. Calendar dates for Jan – March Add to New Business A. Retreat Proposal New Business C. David Tasaka No objections were made to the changes. The agenda was approved.	(Attachment 1) Amended Agenda of May 24, 2018
Approval of the Minutes	A. Executive Session of 3/23, 3/24/2018 B. Executive Session of 4/19/2018 Minutes of executive session were distributed but not discussed. C. Regular meeting of 4/19/2018 Correction Page 6. Strike statement "Financials do not adequately indicate true financial situation." Minutes were accepted as amended.	(Attachment 2) Corrections to 4-19-2018 minutes submitted by Kathy Whitmire
President's Report	<ul style="list-style-type: none"> • Special envelopes have been created for Rev. Tim's honorarium. • Membership badges continue to be made. A pegboard has been purchased to store the badges. • AG letter sent to board members. Please provide feedback by 	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
	<p>Monday,</p> <ul style="list-style-type: none"> • Bomar end-of-term memo still data gathering. <ul style="list-style-type: none"> -Need someone from the board that made the decision (2016) to be included in the discussion. -The meeting should be held in executive session. -Document <ul style="list-style-type: none"> Phase one current board examine the information. Phase two include the prior Board if necessary. -What is our intent? To create a disciplined approach to the processes of the church. Establish policy. -Discussion to be established in June's agenda. 	
Senior Minister and Church Reports	<ul style="list-style-type: none"> • UWM Board met for full week for the UWM Face-to-Face Board Meeting. Two organizations, Unity World Headquarters (include Silent Unity, Unity Village, Unity Worldwide Spiritual Institute, etc.) and Unity Worldwide Ministries are moving closer to becoming one organization. <ul style="list-style-type: none"> -The Unity People's Convention will be held in June. -Rev. Tim will leave on Thursday, June 7 to San Francisco to meet Olga Lucia, then attend the People's Convention. He will return on Friday, June 22nd. • Rev. Tim has requested that Rev. Leavitt speak on June 10th. On Father's Day, June 17, two fathers will speak. • Last Keiki Chapel was held today. The preschool will graduate 45 students. <ul style="list-style-type: none"> -June 1-Graduation -June 6 -Aloha Program • A class will be held on Monday, May 28th at 6 p.m. to 7:30 p.m. on The Art and Science of Communicating with Animals. • A request was made from staff to highlight information to be brought forward by the board. 	(Attachment 3) Church Reports submitted by Lisa Ensley, Sean Sweet, Rev. Johanna Kelly, Unity Wellness, and Unity Preschool
Recess	The meeting recessed at 7:16 p.m. and reconvened at 7:28 p.m.	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
Finance Report	<p>Kathy made a motion to adopt the Monthly Tithes as presented. Second by Thomas Motion passed unanimously.</p> <p>Unity Church of Hawaii Annual Report to UWM was distributed. The report includes tithes to UWM</p> <p>In April, Revenues exceeded Expenses. Board still needs to increase base of monthly income.</p>	C
Committee Reports	<p>A. Standing Committees</p> <p>Safety Committee – Rev Tim spoke with Bruce Verkrusye and received a couple of policies. Rev. Tim will compile a rough draft.</p> <p>1. Facilities Committee - Adonai’s quote was accepted for work on rain gutters for the lower campus building in June. Their bid was lower than amount received from Action Auction.</p> <ul style="list-style-type: none"> • Volunteers will do termite Eave Repair. • Drinking Fountain will be next. <p>2. Strategic Planning- Would like to make an announcement that the committee will be meeting for a 10-minute session to plan meeting dates at Town Hall</p> <p>Committee members: Jerry, Richard, Sean Sweet, Rev. Tim Ex Officio</p> <p>Richard made a motion to appoint the three members. Second by Debbie Motion was approved unanimously.</p> <p>3. Fundraising committee: Has set fund raising events throughout the year: October – Anniversary</p>	<p>Please note: Standing Committees include Facilities, Finance, Membership, Policy, Strategic Planning and Fundraising.</p> <p>(Attachment 6) Report to the Board from the Facilities Committee re: Gutters for Unity Church of Hawaii</p> <p>(Attachment 7) Email from Lisa on Drinking Fountain</p>



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
	<p>Easter – Celebrate Members include Jo-Ann, Catherine Burton, Sue Bergman, and Jerry.</p> <p>4. Policy Committee: Will meet next Monday, June 4 @ 6:30 p.m. They are looking for members.</p> <p>B. Other Committees</p> <p>1. Election Procedures - Richard, Thomas, Jo-Ann, and Kathy are looking for members. Their next meeting will be held on Monday, June 11 @3:00 p.m.</p> <p>Richard made a motion to staff the Election Procedures committee with Richard, Thomas, Jo-Ann, Kathy. Rickie second. 8 in favor Thomas abstained.</p> <p>Discussion:</p> <ul style="list-style-type: none"> • Wait until full numbers of members are voted on by the board. • Piece meal will accomplish more quickly. • Richard and Jerry prefer not to be chairs. <p>Included Rev. Tim in initial planning.</p>	
Unfinished Business	<p>A. January 29th payment - Rickie would like to ensure payment made for use of the chapel. Would establish a policy to make payment for use of the facilities in advance of the occasion. Was there a dollar value of actual expense? Rev. Tim should resolve. Rev. Tim make a request rather than a demand.</p> <p>B. Goals for Senior Minister – 3 documents compiled but never completed. Should this be open session? Open session.</p>	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
	<p>8:30 p.m. Options for completing the agenda. Option 1 – complete the discussions Option 2 – Next week Option 3 – Next month</p> <p>What is the time sensitivity of the Retreat Proposal? Plans are established for 2019 (six months). Have board review and discuss next week. David Tasaka – Does the board want to hear from David? Discuss if we would want him to speak to the board today.</p> <p>Thomas made a motion to stay in session to vote on David Tasaka, set dates to come next week or in June. Kathy second. Motion passed unanimously.</p> <p>b. Calendar additions: Jan 24, 2019 Feb 21, 2019 Mar 21, 2019</p> <p>Richard made a motion to accept the calendar additions. Second by Jan. The motion was approved unanimously.</p>	
Meeting Adjourned	The regular meeting adjourned at 8:50 p.m.	
Next Meeting	May 31, 2018.	



Unity Church of Hawaii Board of Trustees Special Meeting Date: May 31, 2018 Unity Church of Hawaii, 201
Board Members Present: Rev. Tim Lytle, Jo-Ann Adams, Rickie Banning, Marsha Bethards, Debbie Catania, Jerry Denton, Jan FitzGerald, Thomas Gallagher, Richard Hughes

AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
Call to Order Quorum required: six	Kathy Whitmire was present by phone. A quorum was established.	
Opening Prayer Lighting of the Christ Candle	Rev. Tim led the opening prayer and the lighting of the Christ Candle.	
Reading and approval of Agenda	Thomas would like to add a motion under Unfinished Business to authorize the board to purchase the water fountain. There were no objections to the amended agenda. The agenda is approved.	(Attachment 1) Agenda draft
Unfinished Business	Thomas made a motion to authorize the board to purchase the water fountain presented in May 24, 2018 board meeting with money raised during the action auction. Jerry would like to add a friendly amendment to allow ultimately \$2000. Richard seconded the motion and friendly amendment. Motion passed unanimously. Richard made a motion to allow members of the gallery to speak as required. Thomas second Motion passed unanimously.	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
<p>New Business</p>	<p>a. Presentation by David Tasaka regarding marketing ideas for Unity Church of Hawaii.</p> <p>Proponent of active marketing.</p> <ul style="list-style-type: none"> • No one talked to a new/visiting member. UCOH is not a welcoming church. • David attended a church marketing seminar given by a church that started with 75 people and grew to 50K around the world. <ul style="list-style-type: none"> ○ The church was New Hope Christian Fellowship. ○ New Hope embraced technology, live streaming 2000 internet congregants. \$400,000 in donation by internet congregants. ○ You run the ministry, the church will support you. ○ Start with small groups. • As a paid staff member under Rev. Sky, UCOH grew from 125 people to 750 congregants due to constant attention to marketing and events created to bring new people in. • Instant engagement with new visitors. • Church should be open to evolutionary marketing. • Traditional model - Teach and they will come. What works is love them and they will come. <ul style="list-style-type: none"> ○ Bring in classes, <ul style="list-style-type: none"> • Look at a marketing plan to grow the church. • 25-year minister developed a system to welcome members. • Demographic survey of the church to develop a marketing plan that is congregant based. <ul style="list-style-type: none"> • NONES – 27% nationwide. Suspect this demographic is larger in Hawaii. • David will work pro bono. Would like to help. Integrate and build new systems. • Church needs to bring new congregants rather than relying on old congregants. 	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
	<p>Questions and answers</p> <ul style="list-style-type: none"> - 1) Do you think that the location of the church makes a difference in growing the church? No. Rev. Skye was able to grow the church. - 2) Does your marketing plan include a written survey? Or focus groups? Create the broadest base as is possible. Survey group as a feedback mechanism. Start with small groups to promote fellowship, bonding, family. - 3) From experience. People said they were interested in growth but when the church began to grow, the establishment felt threatened. How do we assess the readiness of a congregation to grow? Demographic survey should include suggestions, what do you want to see. - 4) During John Strickland's time, small group, Friday service, let the membership run the church. We were not prepared for the growth. Can the administration of the church handle the growth of the church? Need design for growth, no systematic growth. <ul style="list-style-type: none"> • The board should consider going to the larger churches, most have Saturday services. • Big Unity churches are emulating larger churches. • Serve the community and those who feel negated. • David is willing to help with systems to help grow the church. • Will start with things that could be done right away. <p>b. Presentation by Susanne Sims regarding Proposal for Unity Church of Hawaii Retreat Center.</p> <p>Suzanne ran a retreat center on the Big Island for 10 years. We have all the ingredients for retreat ministry. The proposal had been distributed at last board meeting.</p>	<p>(Attachment #2) Proposal for the Creation of Retreat Ministry</p>



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
	<p>Should be minimal work requirement. Goals are listed in the proposal. Takes 6 months to prepare. Coordination required. Aloha Sunday is a huge draw. Connect with cultural events that take place.</p> <p>1) Do we have enough following from outside of the church that will draw interest? 2) Talk to ministers with churches on the mainland that would be interested in bringing groups in. Rev. Tim is aware of a number of churches that would be interested. People’s Convention is coming to Unity Worldwide Ministry.</p> <p>Question: How to accommodate visitors from the mainland? We would use the hotels in Waikiki. Conducted site inspections at Queen Kapiolani, Aston Waikiki, Waikiki Parc.</p> <p>Rev. Tim envisions silent retreats, perhaps once a year.</p> <p>1. How would accounting and receipt of money take place? Online registration via PayPal, restricted account, to pay the requirements. Suzanne is used to managing this job. Use time share vice hotel space. Transportation options are varied. Timing of the retreats are key.</p> <p>2. Breakfast and lunch daily, evening meals all should be catered. 3. Logistics of classrooms, courtyard, 4. Insurance coverage. Check with our agent. She is familiar with event insurance. Start with insurance requirements. 5. Transportation – hiring out will increase cost. Start with volunteer support. 6. What other ways will it affect the staff workload? Social media assistance by Johanna. 22 or so volunteers. She is not concerned with the schedule.</p>	



AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
	<p>7. Breakfast in hotel. Box lunches. Dinner off site.</p> <p>8. Financial vision? How would the board establish our financial goal? For the first retreat, first year of retreats? Should we expect to break even.</p> <p>Projection is to earn money. We can build enough cushion to project earnings. Suzanne’s experience was profitable from the beginning.</p> <p>Benchmarks should be established. Proposal includes goals.</p> <p>What is the initial investment to establish the first retreat? Numbers haven’t been established. Investment is with the social media expert, marketing plan. Cost is more in terms of time rather than dollars. Rev. Tim is working on ways that would not cost the church more money to pay Johanna.</p> <p>Do you envision a retreat that taps into local vice mainland people? Yes. David would be a great benefit to social marketing.</p> <p>Is there a target date for the first retreat. January – June for the first retreat. Would talk to Kathy Schmidt. She is in the travel industry.</p> <p>Take Let’s Chat during June Town Hall.</p>	
Adjournment	The meeting was adjourned at 7:30 p.m.	
Next Meeting	June 21, 2018 at 6:00 p.m.	

UNITY CHURCH OF HAWAII
FINANCIAL STATEMENTS
Ended MAY 31, 2018

**Steven Lee CPA, Inc.
1585 Kapiolani Blvd., Suite 1228
Honolulu, HI 96814
(808) 947-2027**

To the Board of Trustees

Unity Church of Hawaii
3608 Diamond Head Circle
Honolulu, Hawaii 96815

I have compiled the accompanying statement of assets, liabilities, and net assets – (accrual basis) of Unity Church of Hawaii as of May 31st, 2018, and the related statement of revenues, expenses, and changes in net assets – (accrual basis) for one month then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.



Steven Lee, CPA

June 19, 2018

Unity Church of Hawaii
Statement of Assets, Liabilities, and Net Assets - Accrual Basis
May 31, 2018

Assets

	2018
Current Assets	
FHB Checking/Unrestricted	\$ 17,974.51
FHB Bonus Cking/Restricted	77,954.24
Petty Cash	393.32
School Receivable (Payable)	(7,831.00)
Other Receivable	419.09
Bookstore Inventory	2,458.50
Investments	<u>465,819.08</u>
Total Current Assets	557,187.74
Property and Equipment	
Fixed Assets	1,338,611.18
Accumulated Depreciation	<u>(742,465.46)</u>
Total Property and Equipment	596,145.72
Total Assets	\$ 1,153,333.46

Liabilities and Net Assets

	2018
Current Liabilities	
Accounts Payable	\$ 19,299.96
Reserve for Tithes	3,679.06
Reserve for Restrictions	1,465.00
Accrued Expenses	<u>3,067.40</u>
Total Current Liabilities	27,511.42
Long-Term Liabilities	
Loan Payable to UWM HUGS	<u>3,954.50</u>
Total Long-Term Liabilities	3,954.50
Total Liabilities	31,465.92
Net Assets	
Prior Period Adjustment	99,684.19
Unrestricted Fund Bal	487,881.53
Restricted Funds	552,573.33
Retained Earnings	714.89
Change in Net Assets	<u>(18,986.40)</u>
Total Net Assets	1,121,867.54
Total Liabilities and Net Assets	\$ 1,153,333.46

Unity Church of Hawaii
Statement of Revenues, Expenses, and Changes in Net Assets - Accrual Basis
Month Ended May 31, 2018

	May 31, 2018 Actual	May 31, 2018 Budget	Variance	% of Budget
Revenues				
Donations	\$ 22,155.82	\$ 26,810.00	\$ (4,654.18)	82.64 %
Preschool Expense Allocation	8,212.71	10,000.00	(1,787.29)	82.13 %
Bookstore Sales	63.00	100.00	(37.00)	63.00 %
DeJa Vu Boutique	0.00	1,500.00	(1,500.00)	0.00 %
Counseling Center	800.00	1,000.00	(200.00)	80.00 %
Wellness Center	2,497.03	2,200.00	297.03	113.50 %
Seminars, Classes & Workshops	2,552.00	2,000.00	552.00	127.60 %
Special Events	25.00	30.00	(5.00)	83.33 %
Kitchen/Courtyard Café Income	1,570.74	500.00	1,070.74	314.15 %
Ceremonies	650.00	400.00	250.00	162.50 %
Outreach Wedding - UI	1,440.00	1,440.00	0.00	100.00 %
Miscellaneous	29.72	50.00	(20.28)	59.44 %
Total Revenue	39,996.02	46,030.00	(6,033.98)	86.89 %
Gross Profit	39,996.02	46,030.00	(6,033.98)	86.89 %
Expenses				
Tithes/Contributions	2,664.40	2,901.00	(236.60)	91.84 %
Personnel Expenses	18,367.53	18,300.00	67.53	100.37 %
Independent Contractors	6,995.00	5,500.00	1,495.00	127.18 %
Utilities	6,529.20	6,400.00	129.20	102.02 %
Repairs & Maint	1,742.53	2,059.68	(317.15)	84.60 %
Advertising & Marketing	0.00	300.00	(300.00)	0.00 %
Bank Fees	307.65	102.13	205.52	301.23 %
Insurance	632.25	803.46	(171.21)	78.69 %
All Supplies	319.22	1,272.39	(953.17)	25.09 %
Kitchen Expense	1,075.00	500.00	575.00	215.00 %
Program Expense	748.40	867.10	(118.70)	86.31 %
Professional Svcs	1,421.02	1,300.00	121.02	109.31 %
Prudent Reserve Expense	0.00	1,970.00	(1,970.00)	0.00 %
Other Miscellaneous Expenses	164.70	200.00	(35.30)	82.35 %
Total Expense	40,966.90	42,475.76	(1,508.86)	96.45 %
Net Ordinary Income (Loss)	(970.88)	3,554.24	(4,525.12)	(27.32)%
Other Revenues				
Rev Tim Honorarium	5,698.00	0.00	5,698.00	
Unrealized G/(L) on Investment	5,677.14	0.00	5,677.14	
Interest Income	6.96	0.00	6.96	
Dividend Income	379.21	0.00	379.21	
Total Other Revenue	11,761.31	0.00	11,761.31	
Other Expenses				
Investment Expenses	3,290.11	0.00	3,290.11	
Action Auction Funds Expended	3,246.07	0.00	3,246.07	
Total Other Expense	6,536.18	0.00	6,536.18	
Change in Net Assets	4,254.25	3,554.24	700.01	119.70 %

Unity Church of Hawaii
Actual vs. Budget
January through May 2018

	Jan - May 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
DONATIONS				
4000 · CHURCH SERVICES	66,006.12	73,800.00	-7,793.88	89.4%
4015 · MEMORIAL DONATIONS	1,930.00	1,250.00	680.00	154.4%
4035 · CREDIT CARD DONATIONS	26,239.00	32,850.00	-6,611.00	79.9%
4045 · SOCIAL ACTION OFFERINGS	160.00	30.00	130.00	533.3%
4050 · OTHER OFFERINGS	10,727.32	16,100.00	-5,372.68	66.6%
4100 · STOCK DONATIONS	0.00	5,000.00	-5,000.00	0.0%
Total DONATIONS	105,062.44	129,030.00	-23,967.56	81.4%
4200 · PRESCHOOL EXPENSE ALLOCATION	41,063.55	50,000.00	-8,936.45	82.1%
4300 · BOOKSTORE SALES	270.71	500.00	-229.29	54.1%
4310 · DeJa Vu Boutique	1,046.50	3,900.00	-2,853.50	26.8%
4320 · Counseling Center	6,468.12	5,000.00	1,468.12	129.4%
4330 · Wellness Center	11,255.53	11,000.00	255.53	102.3%
4400 · SEMINARS, CLASSES & WORKSHOPS	12,457.50	9,600.00	2,857.50	129.8%
4410 · SPECIAL EVENTS	133.00	150.00	-17.00	88.7%
4500 · KITCHEN/COURTYARD CAFE INCOME	5,482.94	2,500.00	2,982.94	219.3%
4600 · CEREMONIES	650.00	2,000.00	-1,350.00	32.5%
4700 · OUTREACH WEDDING - UI	7,200.00	7,200.00	0.00	100.0%
4800 · MISCELLANEOUS	489.16	250.00	239.16	195.7%
Total Income	191,579.45	221,130.00	-29,550.55	86.6%
Expense				
6000 · TITHES/CONTRIBUTIONS	13,089.62	13,022.00	67.62	100.5%
6100 · PERSONNEL EXPENSES	92,598.26	93,800.00	-1,201.74	98.7%
6150 · INDEPENDENT CONTRACTORS	31,212.50	29,900.00	1,312.50	104.4%
6200 · UTILITIES	33,437.95	32,600.00	837.95	102.6%
6250 · REPAIRS & MAINT	12,311.64	11,534.86	776.78	106.7%
6275 · ADVERTISING & MARKETING	0.00	300.00	-300.00	0.0%
6300 · BANK FEES	2,106.53	1,001.08	1,105.45	210.4%
6400 · INSURANCE	3,183.62	4,326.70	-1,143.08	73.6%
6500 · ALL SUPPLIES	4,927.00	4,110.75	816.25	119.9%
6550 · KITCHEN EXPENSE	4,225.00	2,500.00	1,725.00	169.0%
6600 · PROGRAM EXPENSE	3,287.36	1,814.01	1,473.35	181.2%
6700 · SPECIAL EVENT EXPENSES	0.00			
6800 · PROFESSIONAL SVCS	14,105.47	14,500.00	-394.53	97.3%
6850 · MEALS/TRAVEL/ENTERTAINMENT	0.00			
6860 · PRUDENT RESERVE EXPENSE	0.00	9,850.00	-9,850.00	0.0%
6900 · OTHER MISCELLANEOUS EXPENSES	973.51	1,000.00	-26.49	97.4%
Total Expense	215,458.46	220,259.40	-4,800.94	97.8%
Net Ordinary Income	-23,879.01	870.60	-24,749.61	-2,742.8%
Other Income/Expense				
Other Income				
8000 · TEMPORARY RESTRICTED INCOME				
8000.2 · Rev Tim Honorarium	7,798.00			
8001 · Current Year TR Contributions	8,400.00			
8003 · Unrealized G/(L) on Investment	-5,728.45			
8005 · Interest Income	30.04			
8006 · Dividend Income	2,288.06			
8007 · Audit/Review	500.00			
8000 · TEMPORARY RESTRICTED INCOME - Other	1,700.04			
Total 8000 · TEMPORARY RESTRICTED INCOME	14,987.69			
Total Other Income	14,987.69			
Other Expense				

10:39 AM

06/19/18

Accrual Basis

Unity Church of Hawaii

Actual vs. Budget

January through May 2018

	<u>Jan - May 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9001 - Investment Expenses	4,795.34			
9004 - Current YR Temp Restricted Exp	374.40			
9005 - Action Auction Funds Expended	3,246.07			
9006 - Restricted Music Funds Expended	1,679.27			
Total Other Expense	<u>10,095.08</u>			
Net Other Income	<u>4,892.61</u>			
Net Income	<u>-18,986.40</u>	<u>870.60</u>	<u>-19,857.00</u>	<u>-2,180.8%</u>

Monthly Tithe Worksheet

June 2018

	June	**Previous Month Payments	Amounts Due
Total Donations Received in Previous Month*	<u>\$ 22,155.82</u>		
10% of Donations	<u>\$ 2,215.58</u>	\$ 373.22	<u>\$ 1,842.36</u>
Silent Unity	25% \$ 553.90		\$ 553.90
Unity Spiritual Institute	25% \$ 553.90		\$ 553.90
Unity WW Ministries	25% \$ 553.90	\$ 157.22	\$ 396.68
Local Charities	25%		
Ho'opono		\$ 216.00	
Prison Ministry			
Other	\$ 553.90	\$ 216.00	\$ 337.90
			<u>\$ 1,842.36</u>

*Includes all donations from services, memorials, credit cards, mail-in and stock (Accts. 4000 through 4100)

**Ho'opono expense, prison ministry expense and unreimbursed travel to UWM meetings



FUNDRAISING COMMITTEE

Notes of Meeting held May 10, 2018, 6 - 8 PM, Room 201

Present: Jo-Ann M. Adams, Catherine Burton, Sue Bergman

- 1) Jo-Ann will invite those active in the 80th Makahiki to see if any of them would like to be members of this committee.
 - 2) Marsha Fithian's plans for this year's anniversary
 - a) October 20th: Royal Hawaiian Band to play at Unity Church of Hawaii
 - b) In a prior week, Ramsay Taum gives a blessing to the church; we need to find out if he is going to charge a fee, and, if so, how much
 - c) Normally Ramsay charges \$500 to give a sermon; Catherine thinks that amount will be easy to raise
 - 3) Summary of Catherine Burton's fundraising ideas
 - a) "Pack the Pews"
 - i) Find out how the pricing worked
 - ii) Have the choir revived and have them perform
 - iii) Have Alethea put together some music, and perhaps invite some of her students to perform
 - iv) Ask the current paid soloists if they would be willing to donate an evening; also can approach artists whom Unity helped get started
 - (1) Loretta Ablas
 - (2) Guy Mertola
 - (3) Andrew Sakaguchi
 - (4) Allison Schaefer
 - (5) Alethea's students
 - b) Jake Shimabukuro Night
 - i) Join it with some philanthropic purpose, Sue suggested Big Island Relief
 - c) "Bring Your Best" - a themed potluck
 - i) Entertainment: Dan Del Negro, Gloria Correa for hula
 - d) Picnic with games
 - e) Bingo Night
 - f) All Souls Night/Dia de Los Muertos
 - i) Themed potluck in later October/early November; e.g., 11/3/2018
 - ii) The veil is the thinnest between the living and the dead during this time, per Catherine Burton
 - iii) Have a potluck to honor the dearly departed
 - iv) Learn about all the faith traditions who have such an event - an Interfaith Event
 - 4) Sue Bergman suggested an event in Spring
 - a) Date must be set to not cannibalize Easter
 - b) Easter is on 4/19 in 2019; perhaps on 4/13?
 - 5) Other ideas
 - a) A small fundraiser in the immediate future
 - i) "Get out of the Gutter" as the theme
 - ii) See if Don Farmer will create a song for it
 - b) Educate on the importance of tithing every Sunday
 - i) Minister teaches a lesson
 - ii) Testimonials from the congregation, e.g., Jan FitzGerald
 - c) The Great Experiment
 - i) Determine if tithing really works?
 - ii) Assess whether tithing in increasing your abundance and increase your giving as well
 - iii) Have testimonials
 - d) Celebrating our Spiritual Gifts: a gratitude gala
 - e) Survey the congregants for fundraising ideas and follow up on them
 - f) We need a strategy for getting money from Big Donors
 - g) At every event
 - i) Have the Action Auction going
 - ii) Have a percentage go to the operating budget
 - 6) Most churches have at least one huge fundraiser every year
- Next steps
- Catherine will determine the status of the Action Auction
 - Jo-Ann will follow up with Thomas Gallagher on the drinking fountain and the gutters
 - Jo-Ann will follow up with Bev to reconstruct the details of that event



Election Procedures Committee

Report to Board of Trustees - June, 21 2018

A Committee meeting was held on June 12, 2018 at 3:30pm, Rm 201.

Members - Jo-Ann Adams, Richard Hughes (Chairman & Board Liaison), Thomas Gallagher (excused), Kathy Whitmire.

Gallery - Rickie Banning

Meeting Results:

- 1) Richard agreed to chair the committee.
- 2) A committee "Scope" statement was developed: "To create a draft document, for Board review, of Policies and Procedures to be used in conducting Annual Meeting elections and voting."
- 3) Goal: To present such draft document for review at the October 2018 Board meeting.
- 4) First committee endeavor will be to invite information and input from congregants that have had experience with church elections, and whom may have suggestions.
- 5) The committee is interested in the recruiting of additional members to serve on the committee.
- 6) The committee compiled an initial draft outline of topical subjects to consider for inclusion in the guidelines.
- 7) The committee agreed to establish an committee email address to provide for written congregant input to the committee.
- 8) The original committee meeting schedule (2nd Monday, at 3:00pm) is still in effect.
- 9) The next scheduled meeting is currently set for Monday, July 9th, at 3:00pm.
- 10) The committee is open to adjust the meeting schedule to accommodate the scheduling needs of its members, or those of prospective new members.

I wish to thank the committee for its diligent and insightful participation as well as for providing their time and talent in this process.

Respectfully Submitted,
Richard Hughes