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Unity Church of Hawaii Board of Trustees Regular Meeting Date: November 16, 2017 Unity Church of Hawaii, 201		
Board Members Present: Rev. Tim Lytle, Jo-Ann Adams, Rickie Banning, Marsha Bethards, Debbie Catania, Thomas Gallagher, Richard Hughes, Loke Simon, Ralph Whitaker, Kathy Whitmire Special Guest: Sergio Galisa		
AGENDA	INFORMATION ITEM/DISCUSSION/CONCLUSIONS	FOLLOW-UP/ACTION
Call to Order	Meeting was called to order at 6:03 p.m.	
Opening Prayer Lighting of the Christ Candle	Rev. Tim led the opening prayer and the lighting of the Christ Candle.	
Roll Call Quorum required: six	All board members present. A quorum was established.	
Reading and approval of Agenda	Kathy made a motion to remove the reference to the Executive Session from this Agenda. Rickie second. Discussion: <ul style="list-style-type: none"> • Executive session may be needed. • Executive Session should be intentional and based on Transparency Policy. • A request was made that Executive Session does not show up on the Agenda and all future agendas. • Clarification was made that the current motion was made to remove Executive Session from this agenda. Nine in favor. One opposed. Motion passed.	(Attachment #1 Amended Agenda of 11/16/2017))



	<p>Kathy made a motion to establish an adjournment time of 8:30 p.m.; Determine if we have items that must be completed. A motion must be made to continue any agenda items; Defer any items not addressed to a special meeting. Marsha second.</p> <p>Richard amended the motion to see the motion become on-going policy into all future meetings. Loke second.</p> <p>The amended motion passed unanimously.</p> <p>Richard made a motion to ensure that if an executive session is required that it be included in the body of the meeting agenda leaving adjournment to the last item on the agenda. Thomas second.</p> <p>Discussion: The procedure is as follows: To suspend the meeting for executive session; To conduct the executive session; To reconvene the meeting to address the actions taken and add the actions to the minutes; Adjourn the meeting.</p> <p>The motion passed unanimously.</p>	
Affirmation of Purpose	Ralph led the Affirmation of Purpose.	
Reading and approval of the Agenda continued.	<p>The agenda was not approved.</p> <p>Richard made a motion to add to New Business, Investments Committee discussion. Kathy second.</p>	



	<p>Discussion:</p> <ul style="list-style-type: none">• Does adding an agenda item comply with the Transparency Policy once the agenda has been published?• The agenda has not been approved and is open for modification.• This issue was not covered in the Transparency Policy. The point of the Transparency Policy is to assure that members of the community should be advised in advance.• Agenda should be established sooner.• Transparency policy states that the agenda should be posted on the website to the newsletter and to the bulletin board.• Does the Transparency policy preclude flexibility from the meeting? We should have a way to be flexible.• Board meeting should be announced in Sunday bulletin and announced in the weekly newsletter.• Read from the Transparency Policy, "Date, time, place, and agenda for the meeting will be announced in advance through the electronic newsletter and on the bulletin board." The motion is not in violation of the Transparency Policy.• A motion is on the floor and all discussion should be germane to that motion. <p>Four in favor Four opposed. Two abstentions.</p> <p>Motion not passed.</p> <p>Kathy made a motion to approve the agenda as amended. Loke second.</p> <p>The motion passed unanimously.</p>	
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<p>Approval of the Minutes</p>	<p>A. Minutes of 9-21-2017. Kathy made a motion to add the numerical vote count for replacement of board member. Please add numerical vote. Loke second.</p> <ul style="list-style-type: none"> • Ballot votes are made so that members are not identified as to who voted for who. Indicating the number of votes cast might compromise the whole purpose of having voted by ballot. • How final tally will reveal how people voted? • Final tally can determine who voted for who. • We should be consistent in the way votes are recorded. <p>Five in favor. Four opposed. One abstention.</p> <p>Motion passed.</p> <p>The following changes must be made:</p> <ul style="list-style-type: none"> • Correct date at bottom of September 19 minutes. • Page 2. Add to the updated amount of tithes payable, "Blessing Hands has been receiving tithes from Unity Church of Hawaii since Fall 2016." • Change "Finance committee has been approached by an anonymous donor to pay off tithes" to "Finance committee has been approached by an anonymous donor willing to pay off the outstanding tithes in the amount of \$7404.54." • Change "Blessing Hands missing from list of proposed allocation of tithes" to "Blessing Hands dropped from the list of proposed allocation of tithes." • Change "Church Board promised to pay \$10K" to "Church Board promised to pay up to \$10K." 	<p>(Attachment #2) Corrections to Minutes of September 21, 2017 submitted by Jo-Ann Adams.</p>
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(Attachment #2) Corrections to Minutes of September 21, 2017

- Add corrections of attachment #3 submitted by Jo-Ann.
- Page 3. Finance Report C. Board making plans to address the operating deficit. Bullet #2 to be corrected to read:
- “The board must take action to attempt to bring in an additional \$1000 per week.”
- Page 5. Legacies of Aloha - Investment Committee needs status. Add, “Kathy will call a meeting of the Investment committee to consider any short-term changes that are needed.”
- Legacies of Aloha – Unity of Hawaii An Endowment Foundation is a committee in the process of reviewing IRS statutes.
- Page 6. Redline insertion should be moved to Legacies of Aloha-Unity of Hawaii An Endowment Foundation is in the process of reviewing IRS Statutes to determine status/type of organization which will probably be 509(a)(3) Type 1.

Thomas made a motion to approve minutes of September 21, 2017 as amended.

Richard second.

Nine approved. One abstention.

Motion passed.

B. October 19, 2017

Bottom of page 5. Kathy made the initial motion to make accounting records available.

Richard made an amended motion to make the accounting records available on site. Marsha second.

After discussion, Richard and Marsha withdrew their motion and second.

A vote was then taken to approve the initial motion made by Kathy.



	<p>Thomas made a motion to approve the minutes of October 19, 2017 as amended. Marsha second.</p> <p>Motion passed unanimously.</p> <p>C. November 2, 2017. Kathy made a motion to remove all the bullets of discussion on page two. Jo-Ann second.</p> <p>Discussion will assist to understand the context of what was going on at the time.</p> <p>4 in favor. 4 opposed. 2 abstentions. Motion not passed.</p> <p>Richard made a motion to remove sentence on top of page 7 second sentence. "The board's relationship with the school is currently pulling apart." Second by Loke.</p> <ul style="list-style-type: none">• Statement does not concur with Ralph providing guidelines. The statement is commentary.• Should there be guidelines to include or remove.• Preference should be given to including comments and subsequently removed rather than have the secretary act as editor. <p>6 in favor.</p>	
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	<p>1 opposed. 3 abstentions.</p> <p>Motion passed, item to be removed.</p> <p>Thomas made a motion to approve the minutes of November 2, 2017 as amended. Richard second.</p> <p>7 in favor 2 opposed. 1 abstention.</p> <p>Motion passed.</p> <p>Richard requested that we approve the minutes of October 5, 2017 as independent minutes.</p>	<p>Approval of October 5, 2017 minutes must be added to the next agenda.</p>
President's Report	The President's Report was distributed.	(Attachment # 3) President's Report
Senior Minister and Church Reports	Thank you, Rev. Tim	(Attachment #4) Church Reports
	5 min break at 7:57 p.m. Reconvene at 8:07 p.m.	
Finance Report	<p>Finance reports distributed.</p> <p>a. Profit and Loss statement October 2017. Report on action auction will be reported in coming weeks.</p> <p>b. Proposal to transform accounting system.</p> <p>Rickie made a motion to adopt the proposal for the transformation of the accounting system. Jo-Ann second.</p> <p>Discussion:</p>	<p>(Attachment #5) Supplement to proposed Board of Trustees meeting agenda Nov. 16, 2017.</p> <p>(Attachment #6) October P&L YTD.</p> <p>(Attachment #7) Proposal for Transformation of Accounting System for Unity Church of Hawaii November 2017.</p> <p>(Attachment #8) Evaluation of Contract Accounting Proposals.</p> <p>(Attachment #9) Proposed Division of Accounting Duties</p>



(Attachment #10) Letter from Steven Lee, CPA, Inc

- Amount of risk by outsourcing the accounting is lower than risk of in-house accounting. Outside professional reviewing on a weekly basis and outside professional advice on how to set up systems and internal controls.
- Steven Lee will do compilation work taking source information provided by the church and enter the information into QuickBooks. The disclosure is standard to CPA firms doing the same compilation work.
- The proposal does not include the preschool, only the church.
- New accounting firm will take over recording transactions in January.
- While Amy’s continued efforts are important to the success of the transition, she will work only for the school once the transition is complete.
- Backup systems are more reliable with an outside firm. This firm has many customers, has been in business over 30 years and has a reputation for safeguarding the data of their clients.
- This firm has worked with one other church and many nonprofits.
- Without personnel costs divulged, the church will see a cost savings in outsourcing the accounting systems.
- Two systems will not run concurrently for as much as a year before a full turnover of systems is complete. Accountant will need to maintain 2017 records on current church system while running 2018 records on his systems.

Motion passed unanimously.

Jo-Ann made a motion to adopt the proposal of Steven Lee, CPA. Thomas second.

Motion passed unanimously.



	<p>What is left on the agenda.</p> <p>X. Finance/Treasurer’s Report</p> <p> C. Proposed End-of-Year Fundraising Letter</p> <p> D. Request for Special Board of Trustees meeting to consider the 2018 operating budget.</p> <p>XI. Committee Reports</p> <p> A. Facilities Committee</p> <p> B. Unity of Hawaii Endowment Foundation – bylaws must be sent to the attorney before January.</p> <p>XIII. Unfinished Business</p> <p> A. Unity School Update</p> <p> B. Minister Review</p> <p>Thomas made a motion to establish special meeting on December 1, 2017 to complete agenda. Richard second.</p> <p>Thomas amended his motion to establish a special meeting on November 28, 2017. Richard second.</p> <p>Motion passed unanimously.</p>	
Prayer of Thanksgiving	Led by Loke.	
Regular Meeting Adjourned	The meeting was adjourned at 8:54 p.m.	

Submitted by Debbie Catania, Board Secretary



**Unity Church of Hawaii
Board of Trustees Meeting
Date: November 16, 2017
Attachments to the Minutes**

- 1) Amended Agenda of 11/16/2017
- 2) Corrections to minutes of 9/21/2017
- 3) President's Report
- 4) Church Reports
- 5) Supplement to proposed Board of Trustees meeting agenda 11/16/2017
- 6) October P&L YTD
- 7) Proposal for Transformation of Accounting System for Unity Church of Hawaii November 2017
- 8) Evaluation of Contract Accounting Proposals
- 9) Proposed Division of Accounting Duties
- 10) Proposal from Steven Lee, CPA, Inc.

UNITY CHURCH OF HAWAII
BOARD OF TRUSTEES MEETING AGENDA
16 NOVEMBER 2017

- I. CALL TO ORDER**
- II. OPENING PRAYER**
- III. LIGHTING OF THE CHRIST CANDLE**
- IV. ROLL CALL**
- V. APPROVAL OF THE AGENDA**
- VI. AFFIRMATION OF PURPOSE**
- VII. READING OF MINUTES/CORRECTIONS/APPROVAL**
 - A. 21 SEPTEMBER 2017**
 - B. 19 OCTOBER 2017**
 - C. 2 NOVEMBER 2017**
- VIII. PRESIDENT'S REPORT**
- IX. SENIOR MINISTER AND CHURCH REPORTS**
- X. FINANCE REPORT/TREASURER'S REPORT**
 - A. OCTOBER 2017 AND YEAR-TO-DATE P&L STATEMENT**
 - B. PROPOSAL FOR TRANSFORMATION OF ACCOUNTING SYSTEM**
 - C. PROPOSED END-OF-YEAR FUNDRAISING LETTER**
 - D. REQUEST FOR SPECIAL BOARD OF TRUSTEES MEETING TO CONSIDER THE 2018 OPERATING BUDGET (SUGGESTED DATE: JANUARY 4, OR 6, 2018)**
- XI. COMMITTEE REPORTS**
 - A. FACILITIES COMMITTEE**
 - B. UNITY OF HAWAII ENDOWMENT FOUNDATION**
- XII. PRAYER OF THANKSGIVING**
- XIII. UNFINISHED BUSINESS**
 - A. UNITY SCHOOL UPDATE**
 - B. MINISTER REVIEW**
- XIV. NEW BUSINESS – NEXT BOT AND TOWN HALL MEETINGS**

XV. ADJOURN MEETING

XVI. EXECUTIVE SESSION

Correction to Minutes of September 21, 2017

Page 2: Finance Report

Change “Finance committee has been approached by an anonymous donor to pay off tithes.” To “Finance committee has been approached by an anonymous donor willing to pay off the outstanding tithes in the amount of \$7,404.54.”

Change: “Church Board promised to pay \$10K” to “Church Board promised to pay up to \$10K”

Change: Discussion to read”

- Worksheet indicated a proposed 10% tithe by UCoH
- Blessing Hands dropped from the list of proposed allocations;
- Church Board promised to pay up to \$10K to Blessing Hands;
- This is related to contractual issues with Jack Bomar that took place a year ago;
- Pertinent documents and information must be made available to Board Members ~~to understand arrangement with Blessing Hands.~~



President's Report

Submitted by Ralph Whitaker

November 16, 2017

This Month's Activities:

1. Greeted first timers on Sunday.
2. Met with Rev Tim.
3. Zamar rehearsal.
4. Facilitated Gay Men's Chorus singing at Unity.
5. Correspondence with Rev. Tim.
6. Met with Debbie Catania regarding agenda.
7. Met via phone with VP Thomas Gallagher.

Upcoming and Next Month:

1. Review proposal for gutters and woodwork.
2. Planning for Martin Luther King, Jr. festivities (TBD)
3. UCOH Holiday festivities.



Steward of Church Administration's Report Submitted by Lisa Ensley
November 2017

This Month's Accomplishments:

1. Monitored and submitted all bills and check requests to steward of finance as needed.
2. Coordinated facility/maintenance resolutions as necessary.
3. Participated in various weekly/monthly staff/volunteer meetings.
4. Preparation and distribution of weekly financial overview email.
5. Assist with daily office operations as necessary.
6. Sunday morning facilities preparation, opening/closing Chapel for services, opening/closing Waikiki Elementary parking lot, and any other tasks for service support as needed. Setup and support at Connection Central as needed. Setup and take-down of courtyard chairs and tables.
7. Weekly deposits of monies to FHB as required.
8. Coordinate signing and distribution of outgoing checks.
9. Key distribution and tracking as necessary.
10. Coordinating funds disbursement each week for Courtyard Cafe for Sunday breakfast.
11. Monthly prep and submission of Waikiki Elementary parking check request.
12. Participating in weekly Women's Prayer Group.
13. Administration of Tigertech email system adds/changes.
14. Initiate background checks as needed.
15. Attended Board of Trustees & Town Hall meetings.
16. Plan and execute weekly Keiki church.
17. Volunteered on camera and in kitchen as needed.
18. Completed CCLI (Christian Copyright Licensing International) song reporting used in services for 6 months.
19. Attended 80th Anniversary planning meetings and events.
20. Helped with coordination and implementation of Diwali event.
21. Helped with water cleanup, serving and after cleanup for Luau.
22. Investigating solutions for speeding up line speed for internet/livestream with Sean and various providers. Asked Jerry Denton for technical assistance.
23. Coordinating with Debbie Catania and volunteers to update membership database as membership renewals come in.
24. Monitoring the water consumption on the upper campus meter.
25. Coordinating with the State of Hawaii and individuals who need community service hours.
26. Assisting with Finance Office as needed.
27. Coordinated women's restroom plumbing repair.
28. Coordinated Quality AC to clean AC unit in kitchen and replace remote.
29. Coordinated A-1 Plumbing to root out garden drainage pipes and try to find routing of pipes.
30. Obtaining new estimates for wood repair, painting and gutters. Walked campus with facilities team and another contractor.
31. Met with Hawaiian Coolwater rep to discuss drinking fountain options. Also getting quotes from other vendors.
32. Cleaned off roof leaves on Admin building and cleaned gutter along sidewalk.
33. Rotated courtyard louvers and cleaned courtyard of debris.



34. Scheduled kitchen oven repair for 11/21.
35. Worked with John to change one of two pole light bulbs in parking lot and changed the other by myself.
36. Vacation November 10-18, 2017.
37. Working with Judy & Rev. Tim establishing end of year calendaring along with 2018.
38. Prepping for vacation.
39. Other activities as they show up and walk through the door.

Next Month (December):

1. Cover for Judy while she's on vacation 11/23-12/4.
2. Holiday events and prep.

Issues/Concerns/Other:

1. Aging computer hardware/software. Computers are 5-9 years old and many are not functioning optimally.

Courtyard Café

Dillard and Susan Faulk continue to produce delicious menus within the weekly budget that was originally provided to them. They provided 2 sponsored breakfasts in October/November along with regular Sunday meals.

Steward of Custodial Services

Activities would include but are not limited to the following:

1. All custodial activities to maintain church buildings including restrooms, offices, chapel and courtyard.
2. Washing Reverend Tim's office bathroom towels;
3. Picking up supplies;
4. Carpet spot treating;
5. Inventory and organize supplies; including securing plastic bins to house exposed restroom paper toilet seat covers and hand towels;
6. Developed activities tracking sheet for substitute custodial caregivers;
7. Ordering janitorial supplies;
8. Maintain a Supplies Directory;
9. Set up, wipe down, take down tables and chairs in the courtyard on Sundays;
10. Keep trash dumpster clear and "mushed" down;
11. Shampoo Room 202 hallway;
12. Remembering people's names, thereby conveying *high value*, by adding a positive adjective on to their names;
13. Raking leaves, twigs, flowers, berries, etc., particularly on the green walkways, but also in the "meditation bench" areas;
14. Trimming palms and trees as needed;
15. Making sure the chapel and surrounding campus is clean and clutter free especially for weddings, but also for Wednesday and Sunday services,
16. Inventory and organize tool and equipment room (scheduled this month);
17. Ongoing – bringing joy to all who cross my path;
18. Regularly spot treat and spot shampoo Administration & Chapel;
- 19.



20. Vacuumed and mopped admin restroom and kitchen floors, upstairs and downstairs men's and women's rest room floors.
21. Follow up research at Home Depot for planters to block access ramp fronting the chapel;

22. Monthly polishing of stage floor;
23. Realigning chair rows in the chapel for efficient cleaning and easy access for activity attendants, i.e. preschool events, Wednesday & Sunday services;
24. Working with Community Service people to fulfill their assigned hours. Occasional "DJ-ing" (Dumpster Jumping)! lol
25. Changing parking lot light bulb;
26. Laying down dri-dec as well as mopping during heavy rains;
27. Clean up after 80th Anniversary luau;
28. Weed wacking grass on Diamondhead Circle Drive;
29. Retro-fitting tree trimming pole to new blade.



Steward of Finance and Accounting Report submitted by Amy Miyamoto
For November 2017 board meeting

September accomplishments:

1. In October I was able to make all the payroll corrections that were miscategorized.
2. The team of Thomas, Catherine and Kathy have been steady each Monday. On the Columbus day holiday the team honors the holiday and did that counting on Tuesday and Linda joined in to help.
3. Did the usual reconciliation of the bank statement for September for both the church and the school.
4. I did the quarterly Temporary disability report and calculation of the payment for the 3rd quarter.
5. Work of getting everything in order for our review has been slow going with all the day to day tasks taking up most of the time. Kathy has been keeping me on task. We are hoping we can get it done before the end of the year.
6. The school continues to have a stream of applicants for next year so I'm busy with entering registrations and receiving deposits to hold their spots.
7. The 80th celebration continues to grow with the receiving of donations for memorials.
8. Judy has been cross training in the finance office learning to cut checks and enter data into Quickbooks for the church. This is so that when I am not able to be in the office the work can continue. Thank you Judy!
9. In October I tended to my everyday tasks of paying bills for the church and school, doing reimbursements, payroll twice a month, ACH payments and batching. Sending in pension payments, medical insurance payments.
10. I was blessed to attend the 80th luau! What an event. Thank you to JoAnn Adams who headed this up. She and her team did an excellent job. The Unity staff were working hard also with the action auction and making sure everything was running smoothly. There was delicious food, wonderful music, and hula dancers and of course great fellowship. We were blessed with some rain before the luau but that didn't put a damper on things at all.
11. I must say as I approach my second year here at Unity it has been a long haul but I am seeing a light at the end of the tunnel and things are running smoother as I am learning and organizing things to work more efficiently.



Media Services

Submitted by: Sean Sweet
November 9, 2017

Board Report

1. Media Production: (since last Board report 10/12)

- Produced 6 Livestream webcasts, 4 Services + 1 Memorial & 1 Unity 101 Class.
- Produced, edited & delivered 2 weekly 1 Hour shows for Olelo TV Ch.55
- Produced, edited & uploaded 2 YouTube main msgs for our YT Channel & website.
- Produced, edited & made 2 DVD Masters of weekly services.
- Uploaded 2 main message videos, cover images & synopses to New Thought Chnl.
- Made 2 Audio only.wav files main msgs & sent to KSUN, Wichita's community/public radio station for re-broadcast.
- Directed & Livestreamed 1 Celebration of Life for Eric Butler Sat 10/14
- Solo shot & Livestreamed 1 Unity 101 / New Members Class on Sunday 11/5.
- Scheduled and directed 8 camera volunteer slots for 2 Sundays.
- Participated in 2 weekly Worship Team meetings.

2. Webcast / Livestream Stats (Our streaming service provider gives us Instant Replay of all streamed services through our website) excludes YouTube & FB.

<u>Date</u>	<u>Live</u>	<u>Replay</u>	<u>Total</u>	<u>States</u>	<u>Countries</u>
Oct 14 CoL	13	55	68	6	3 = US, India, Lebanon
Oct 15 Zeal	70	96	166	13	5 = US, CA, DE, AU, KR
Oct 22 Diwali	63	72	135	12	4 = US, UK, DE, AU
Oct 29 Stretch	59	63	122	12	5 = US, CA, AU, KR, CH
Nov 5 Getting	79	37	116	9	6 = US, CA, AU, DE, KR, CH
Nov 5 U 101	12	16	28	3	1 = US

3. YouTube stats from Oct 12- Nov 8 (= Last 28 days, is their default report range)

Total UCoH Channel Subscribers: **Now 1,212** (was 1,195) = +17 = + 1.6%

Total Video Views: 5,812 = + 7.6% vs. 5,398 prior 28 day period

Total Minutes Watched: 29,980 = +8.6% vs. 27,618 prior period.

Most of this period's increase was due to the Eric Butler's Celebration of Life livestream & YouTube Video video with 325 views & 4,375 minutes watched

- Service lengths have been fairly constant @ 1:10 to 1:15.

"Shares" = 96 (+28 % vs prior 28 day period @ 75 shares)

Gender split: Female 61% / Male 39%

Top 5 countries: US 73%, Japan 6.2%, Canada 4.5%, India 4.0% & Nigeria 1.7% (India & Nigeria increases due to 10/22 "Diwali" service)

4. Technology, Support & Misc. Notes / Activities:

- 10/23-25 Cave / Video iMac experienced more frequent random Shutdowns while video editing in Final Cut Pro X.



- 10/30 the iMac started shutting down while NOT in Final Cut. I worked with Apple support for about an hour & but could not diagnose issue. So made appt to take it in to Apple store genius bar for diagnostics check & possible repair.
- Apple store could not replicate shutdown problem. It passed multiple “stress tests” & was not failing.
- 11/4 I picked up the computer to have it for Sunday 11/5 (gambling & hoping it would not shutdown during service, which it thankfully did not). FYI, there is no other backup computer that is powerful enough to Wirecast / Livestream.
- 11/6 I experienced the same shutdowns both when in & when NOT in Final Cut!! Made another genius bar appointment & took back a 2X to Apple store.
- 11/7 Apple Tech diagnosed logic board & power supply issues. Most fortunately it was (& still is) under a 3 year AppleCare & the “would have been” cost ~ \$ 700. repair was fully covered under Apple care warranty plan. Apple Care will end 9/3/2018.

- 10/29 We also had another instance of the Hum gremlins. Using sound tools in post, I edited it out of YouTube, NTC & DVD edits but a minor hum did go out live on Livestream & is in the replays.
 - 10/29 after services I traced the problem down to a faulty sound balun & loose connection. I was swapping & testing the various RCA cables in the cave & in doing so discovered a faulty internal/jack connection within the Cat 5 - RCA sound balun.
 - 10/29 Replaced newer (only 4 month old) sound balun with an older model on hand & hum stopped!!!! Conducted further full-load & limited component & channel testing & I’m 98% sure the defective sound balun has been the source of most our on & off hum issues for the past several months!!! (keeping fingers crossed)
 - Hopefully this means we do NOT have a possible “Ground Fault” in the chapel electrical system. And we will NOT need to do major electrical grounding solutions with the chapel’s electrical panels.
 - I replaced Cave – iMac RCA to ¼” cable with a higher grade shielded Pro-grade audio cable.

5. Volunteer Work (outside of AV / Media Production)

- 3 X coordinate weekly Saturday Groundskeeping crew.
- 2 X / Week Pond Maintenance.
- 10/28 assisted with 80th Luau setup & cleanup.

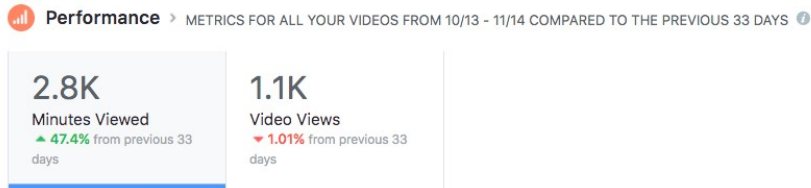
Website & Social Media & Marketing submitted by Johanna Kelly, LUT for October/November 2017

Latest Accomplishments:

31 Facebook Posts (October 13 – November 14)

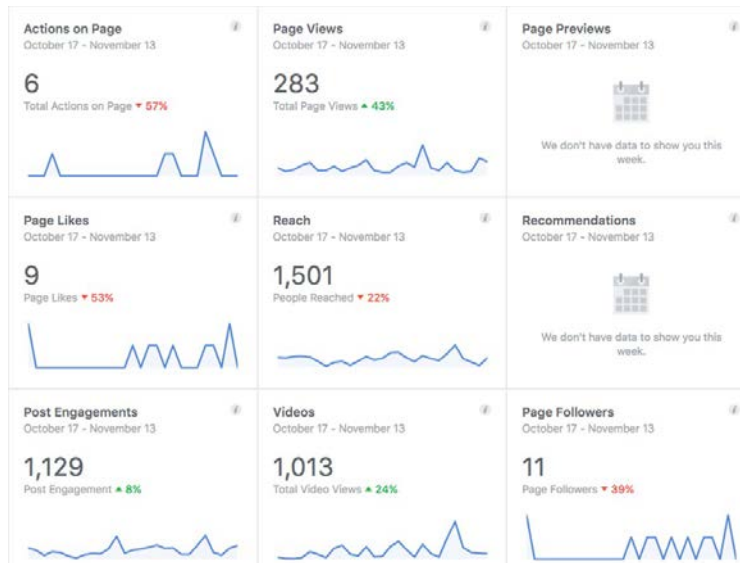
- Continuing Mid-week FB LIVE video marketing campaign
 - Monthly Total: 3 Videos, 7 Shares, 1372 Reached
 - Unable to FB Live 1 Mid-week due to slow internet connection
- Shared/ Posted 3 Sunday Senior Minister LIVE Promo Videos
 - Monthly Total: 766 Reached
- Continue with Temporary suspension of FB LIVE Sunday Sermon streaming until better Wi-Fi becomes available

FB Video Stats:



Oct 13, 2017 - Nov 14, 2017
2,843 Minutes Viewed 1,929 Previous Period

FB Overall Stats:

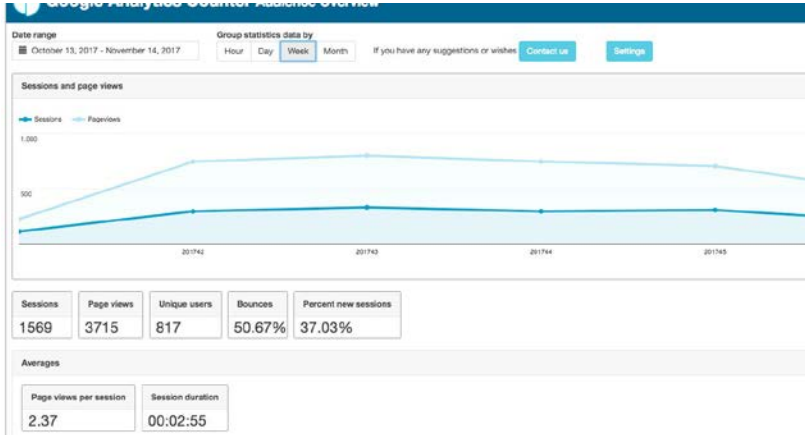


9 Twitter “Tweets” (October 12 – November 14)



48 + Website Revisions (October 12 – November 14)

- Performed Weekly Security Patch Maintenance of Website
- Created Numerous Event Flyers, Graphics, and Sunday Worship Ads



Most popular pages	
Page	Pageviews
/	2,051
/upcoming-events	321
/media-2	204
/about	91
/sundayservicearchives	86
/contact-us	81
/memorial	81
/unityprinciples	79
/our-minister	71
/our-staff	58

Additional Items

- *THIRD REQUEST* Need Permission from BOT for Assignment to Finance Committee**
 - **Unity IMP Practicum**
- Newsletter Distribution Suspended until Computer Issue Resolved/ Website Updates Minimal
 - Received 2 Additional Laptops from Donor
 - Required Numerous Updates and Unable to Preform Live Updates to Numerous Platforms due to Outdated Processor
 - Borrowed Neighbor's Laptop to Make Essential Updates to Website
- Attended Weekly Worship Team Meetings
- Assisted with Sunday Service Set-up and other Sunday Duties
- Attended 1 Keiki Chapel Planning Meeting and Rehearsals

- Participated in 1 Keiki Chapel Sessions
- 1 Pastoral Visits to Congregant's Home
- Various Volunteer (Ho'opono, Zamar, Wellness List)

Next Month

- ***Prayerfully Considering my Future at UCoH and Continue to be in Service to Community in the Capacity Related to my Job Description (Website, Social Media, & Newsletter ONLY)***
 - Strategically Releasing Volunteer Areas to Allow Others the Opportunity to be of Sacred Service in the Below Areas:
 - Keiki Chapel (October), UABIM (November), Wellness List & Wednesday Prayer Meditation (December), Worship Team/Platform Assistant/Zamar (January 2018)
- Continue to Assist with Ho'opono Ministry



Unity School submitted by Jeanne Robinson

November Board Report

LATEST ACCOMPLISHMENTS:

* Our movie night, celebrating Unity School's 43rd birthday, was a success. Families enjoyed the evening together.

* Parents in each classroom got together to carve pumpkins in their child's classroom.

* The Halloween Fun Fair was another fun-filled event.

FUTURE ENDEAVORS:

* On Nov. 14th, Unity children will be celebrating 100 Days of School.

* Starting Nov. 16th, each class, on their designated day, will celebrate Thanksgiving by having their families come to Unity for a wonderful luncheon.

* Unity will have Thanksgiving Break on the 23rd and 24th of Nov.

* Beginning Nov. 27th, Unity students will be practicing for the Holiday Song Fest.

* We will be planning the Annual Trolley Ride. Parents are already asking about it and making plans. It is such a magical and fun-filled evening. Every one has so much fun.

ON-GOING:

* We will continue to accept applications from prospective parents until Dec. 31st.

* Sergio will, by appointment only, conduct school tours for prospective parents.

* First and third Wednesdays are staff meeting days.



Déjà vu: FAB update for November 2017

- ✓ Financial goals/obligations met for previous month
- ✓ Store closure complete 10/23-11/8
- ✓ Sophia Sacred Sisterhood Circle 11/ 30 6-8pm

Ongoing:

- Networking and Community Outreach education for “Clearing” & “Matching” services
- Intake and processing of donated goods

Unity Wellness

Unity Wellness is reporting an extraordinary amount of well-being, peace, and happiness for the month of October.

Our contribution for space usage was \$2,323.06.

Felix Wolf, L.Ac. M.S.O.M. & Eric Vroom, D.C.

Unity Wellness at Diamond Head

www.unitywellness.net

808.304.7319

**SUPPLEMENT TO PROPOSED BOARD OF TRUSTEES MEETING AGENDA
NOV. 16, 2017**

X. FINANCE REPORT/TREASURER'S REPORT

- A. OCTOBER 2017 AND YEAR-TO-DATE P & L STATEMENT
- B. PROPOSAL FOR TRANSFORMATION OF ACCOUNTING SYSTEM
- C. PROPOSED END-OF-YEAR FUNDRAISING LETTER
- D. REQUEST FOR SPECIAL BOARD OF TRUSTEES MEETING TO CONSIDER THE 2018
OPERATING BUDGET (SUGGESTED DATE: JANUARY 4 OR 6, 2018)

Attached Documents:

October 2017 P & L – YTD
Proposal for Transformation of Accounting System
Proposal by Steven Lee, CPA, Inc.
Evaluation of Contract Accounting Proposals
Proposed Division of Accounting Duties

Unity Church of Hawaii
Profit and Loss YTD Comparison
October 2017

Ordinary Income/Expense	<u>Oct 17</u>	<u>Jan - Oct 17</u>
Income		
4000 · CHURCH SERVICES	15,777.81	131,041.47
4015 · MEMORIAL DONATIONS	500.00	2,890.00
4035 · CREDIT CARD DONATIONS	5,402.25	52,114.83
4045 · SOCIAL ACTION OFFERINGS	0.00	80.00
4050 · OTHER OFFERINGS	7,419.89	20,246.81
4100 · STOCK/NON-CASH CONTRIBUTIONS	0.00	11,321.51
TOTAL DONATIONS	<u>29,099.95</u>	<u>217,694.62</u>
4200 · PRESCHOOL EXPENSE ALLOCATION	8,212.71	82,127.10
4300 · BOOKSTORE SALES	73.00	872.65
4310 · DeJa Vu Boutique	1,158.50	10,677.50
4320 · Counseling Center	913.10	9,219.88
4330 · Wellness Center	2,605.22	20,258.70
4400 · SEMINARS, CLASSES & WORKSHOPS	2,123.26	16,747.11
4410 · SPECIAL EVENTS	80.00	472.20
4500 · KITCHEN/COURTYARD CAFE INCOME	837.27	5,696.43
4600 · CEREMONIES	0.00	2,458.33
4700 · OUTREACH WEDDING - UI	1,440.00	14,760.00
4800 · MISCELLANEOUS	75.00	571.42
Total Income	<u>46,618.01</u>	<u>381,555.94</u>
Expense		
6000 · TITHES/CONTRIBUTIONS	2,226.07	15,189.06
6100 · PERSONNEL EXPENSES		
6101 · Salaries & Wages	17,461.67	165,070.02
6106 · Insurance (Med/TDI/WC)	1,808.76	17,697.94
6107 · Employer Taxes	859.30	9,341.04
6108 · Pension Contribution	535.60	4,200.96
6109 · Ministerial Recruitment	0.00	0.00
6115 · Moving Expenses	0.00	7,064.26
Total 6100 · PERSONNEL EXPENSES	<u>20,665.33</u>	<u>203,374.22</u>
6150 · INDEPENDENT CONTRACTORS		
6151 · Church & Celebratory Svc Labor	4,100.00	39,815.00
6152 · Ceremony Contract Labor	0.00	1,318.50
6153 · Guest Speaker Contract Labor	0.00	3,500.00
6159 · Tech Support	2,200.00	19,427.50
Total 6150 · INDEPENDENT CONTRACTORS	<u>6,300.00</u>	<u>64,061.00</u>
6200 · UTILITIES		
6201 · Electricity	3,809.87	31,293.90
6202 · Water/Sewer	2,570.56	21,560.77
6203 · Phone/DSL/Cable	1,188.20	11,871.58
6204 · Gas	26.07	218.97
Total 6200 · UTILITIES	<u>7,594.70</u>	<u>64,945.22</u>
6250 · REPAIRS & MAINT	1,539.40	23,679.31

Unity Church of Hawaii
Profit and Loss YTD Comparison
October 2017

	<u>Oct 17</u>	<u>Jan - Oct 17</u>
6275 · ADVERTISING & MARKETING	0.00	300.00
6300 · MERCHANT FEES & BANK FEES	588.39	3,329.79
6400 · INSURANCE	871.81	8,531.16
6500 · ALL SUPPLIES		
Computer Supplies	0.00	98.95
6501 · Chapel Supplies	36.97	837.78
6502 · Music Supplies	0.00	10.90
6503 · Flowers & Sanctuary Decorations	184.97	2,338.37
6504 · Postage	201.00	1,450.70
6505 · Office Supplies	226.65	2,075.14
6506 · Bookstore Supplies	0.00	246.62
6507 · Kitchen Supplies & Services	1,140.00	5,494.46
6510 · Maintenance Supplies	0.00	246.80
6500 · ALL SUPPLIES - Other	0.00	797.62
Total 6500 · ALL SUPPLIES	<u>1,789.59</u>	<u>13,597.34</u>
6600 · PROGRAM EXPENSE	416.65	3,354.70
6700 · SPECIAL EVENT EXPENSES	-728.00	-478.00
6800 · PROFESSIONAL SVCS		
6801 · Payroll/Benefit Processing	190.52	1,981.31
6802 · Audit/Accounting	0.00	9,017.53
Total 6800 · PROFESSIONAL SVCS	<u>190.52</u>	<u>10,998.84</u>
6850 · MEALS/TRAVEL/ENTERTAINMENT	527.54	1,599.73
6900 · OTHER MISCELLANEOUS EXPENSES	137.25	2,475.15
Total Expense	<u>42,119.25</u>	<u>414,957.52</u>
Net Ordinary Income	<u>4,498.76</u>	<u>-33,401.58</u>

Proposal for Transformation of Accounting System for Unity Church of Hawaii November, 2017

Goals: A substantial improvement in accuracy and timeliness of financial reporting as well as an improvement in cash flow management and financial planning. The ability to comply with our By-Laws requirement that an outside independent examination of our financial statements be completed annually

Why a Change is Needed: The in-house accounting systems and practices traditionally used by the church have not provided reliable financial reports for a number of years although our By-Laws require monthly financial reports and an annual independent review of financial statements. The last time an independent review of any type was conducted was in 2006 for the financial statements of December 31, 2005. In the intervening years some operating reports have been presented to the Board and congregation, however without an accompanying Statement of Assets and Liabilities (a balance sheet) the operating statements cannot be considered reliable.

The current systems in place have allowed accounting errors to go undetected for years without correction and have made cash management very difficult. Asset and liability accounts in the Church and pre-school accounts have not been routinely reconciled and kept up to date. Currently only one employee working two days per week has responsibility for all accounting for the Church and its pre-school. This understaffing has resulted in chronic backlogs in our accounting.

Recommendation: The Finance Committee recommends a transformation of the current accounting system for Unity Church wherein maintenance of the accounting records in the Quickbooks system will be outsourced to a professional accounting firm as provided in Sec. 4.03(b)9 of the Church bylaws. The contract accountant will also be responsible for reconciling bank statements, producing regular financial reports and answering questions about the reports and preparing the books for an independent review at the end of each year.

On September 21, the Board authorized the Committee to research availability and cost of outsourcing accounting for the Church books. We received 3 excellent proposals from qualified professionals to perform these services at a cost below the current expense of the in-house accounting system.

We recommend Board approval of the attached professional services proposal from Steven Lee, CPA, Inc..

The attached scenario defines the proposed division of duties between the contract accountant, the Church staff and the volunteer team and compares the time demands of this system with our current system.

This proposal provides the additional benefit of freeing our part-time accounting employee to concentrate on updating and maintaining the books for the pre-school.

Transition Timeline:

Sept. 21: Obtain preliminary Board of Trustees' approval for transformation
Oct 1: Finance committee requests at least 3 proposals to determine viability of the plan
Oct 19: Finance committee gives progress report to Board of Trustees
Nov. 16 Board of Trustees approval of contract with accountant
Nov 30: Complete transition tasks (see below)
Dec 1-29 Contract accountant sets up and tests system
Jan 1: New system goes live!

Transition Tasks: (Note that Treasurer will assist the contract accountant and staff to assure a smooth transition period.)

1. Review Chart of Accounts and provide description for what type of transaction will be recorded in each account and category.
2. Work with contract accountant to establish a suitable means of tracking transactions in each restricted fund.
3. Complete reconciliations of all bank accounts and make all necessary corrections.
4. Review monthly detail for 2016 to identify and correct errors.
5. Complete analysis of beginning balances in restricted funds and make adjustments as needed.
6. Complete reconciliation of "Raise the Roof" restricted funds and make any adjustments needed..
7. Complete reconciliations of health insurance expense for 2016-17 and make corrections if needed.
8. Complete analysis of prepaid insurance and make corrections to accounts as needed.

Evaluation of Proposals for Outsourcing Accounting

<u>Evaluation Criteria</u>	<u>Steven Lee, CPA</u>	<u>Pacific Bond Accounting</u>	<u>Koida Tax and Accounting</u>
Competence: accuracy and timeliness 20%	4 30 yrs. CPA practice in Honolulu; prompt response	3 Excellent reviews on Quikbooks website and yelp. In business 13 years	4 Good reviews from clients; very thorough approach
Inspire Confidence from Board and congregation 20%	4 Has about 100 ongoing clients – office nearby	2 Operates on 2 islands with good record but not a CPA	4 CPA in 3 states - very professional but not local
Adapt systems to meet our specific needs 20%	4 Very willing to adapt to our needs and practices	4 willing to adapt to our needs and QB preference	3 willing to help us adopt latest technology
Bookkeeping supervised by professional 15%	4 David keeps books and is supervised by Steven	4 staff in Honolulu office keeps books and Lindsay prepares all reports	4 Erinn manages bookkeeping; Yuki reviews statements
Experience with Non Profit Organizations 15%	3 Some experience including 1 church	3 had non-profit clients in the past and stays up-to-date on applicable laws	4 non-profits are a focus of the practice
Full service firm that can meet changing needs 10%	3 provides business consulting	3 Lindsay brought in a partner this year who is also a QB specialist	4 Offers part time CFO service and tax advice for 501c3
Monthly Cost	\$ 1,257	\$ 837	\$ 1,597
Transition and Set-Up	- 0 -	\$ 250	\$ 2,000
Composite score	3.75	3.16	3.8

Proposed Division of Duties under Contract Accounting Scenario

Work To Be Done by Contract Accountant:

1. Maintain Quickbooks accounting system updated weekly with reliable back-ups.
2. Produce weekly income report and email to church staff.
3. Produce checks from Quickbooks based on approved check requests.
4. Record all cash receipts based on reports from Donations software
5. Record payroll based on twice monthly reports from payroll service.
6. Record ACH payments and other automatic payments based on documents submitted by church staff.
7. Reconcile bank statements monthly
8. Enter monthly transactions for Legacies of Aloha upon receipt of the brokerage statement.
9. Produce monthly financial statements by the 10th of each month.
10. Respond to questions from Treasurer and Finance committee.
11. Prepare any necessary GET tax filings
12. Produce detailed report of each restricted fund upon request.
13. Prepare necessary schedules in preparation for annual audit or outside review.
14. Meet with the Board of Trustees at least annually.

Work To Be Done by Church Staff or Volunteers

Tasks	Est. Time required monthly	To be done by*	Now done by*
Prepare and approve check requests and identify which QB accounts are to be charged. Email requests weekly to accountant.		Admin	Admin
Approve billings for automatic debits (e.g., utility bills, credit card payments, health insurance) and identify which QB accounts are to be charged.	3 hrs	Admin	Admin/ Finance

Pick up checks from accountant and drop off auto-pay billings for recording each week.	2-3 hrs	Treasurer	--
Obtain signatures and distribute checks.		Admin	Admin
Count all cash and checks received, enter into Donations, produce deposit report, prepare deposits and balance to reports. Email reports to accountant	30 hrs	Volunteer team	Volunteer team
Take deposit to the bank.	2-3 hrs	Volunteer or staff	Volunteer or staff
Submit new donor information to Rev. Tim for follow up letters	2 hrs	Volunteer	Volunteer
Record credit card receipts into Donations and produce report. Balance report to credit card deposits in bank account.	4 hrs	Treasurer	Treasurer
Review online payroll for each pay period and approve for payment. Input changes to payroll as authorized. Email payroll report to accountant for recording.	3 hrs	Admin	Finance
Review scheduled ACH payments twice monthly. Submit documentation to the bank and to the accountant for any changes in these payments	2 hrs	Admin	Finance
Make transfers between bank accounts when necessary	1 hr.	Admin	Finance
Use Donations program to generate annual reports to donors. Review and mail them to donors each January	Annual task	Volunteer team	Finance

*Admin=Church Administrator Finance=Finance Office

STEVEN LEE, CPA, INC.
1585 Kapiolani Blvd., Suite 1228
Honolulu, HI 96814

Ms. Kathy Whitmire
Unity Church of Hawaii

Dear Ms. Whitmire,

The following is a proposal to provide a list of services by Steven Lee, CPA, Inc. on a monthly basis. We hope to better meet your expectations of service from our firm by clearly identifying the particular services to be provided and their frequency. Our services will be effective as of January 2018.

You are responsible for assuming all management responsibilities, and for overseeing any bookkeeping services, tax services, or other services we provide by designating an individual, preferably within management, who possesses suitable skill, knowledge, and/or experience. In addition, you are responsible for evaluating the adequacy and results of and accept responsibility for the results of services.

None of the services can be relied on to disclose errors, fraud, or illegal acts. However, we will inform you of any material errors and of any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

Based on your request for proposal, we will do the following:

1. Maintain and update Quickbooks accounting system (on-line) weekly with reliable back-ups.
2. Input budgets in Quickbooks as approved by the Board of Trustees.
3. Record all cash receipts based on reports from "Donations" software (to be provided by church staff), which will consist of 16 to 20 reports per month.
4. Generate a weekly income report and email it to your church staff.
5. Create checks based on approved vouchers from Quickbooks, which is estimated to be 40 checks per month.
6. Record payroll based on twice monthly reports from payroll service.
7. Record ACH payments and other automatic payments based on documents submitted by church staff, which is usually 15 per month.
8. Keep track of occasional transfers between bank accounts based on reports submitted by church staff.
9. Reconcile bank statements for both checking accounts monthly.
10. Enter Legacies of Aloha transactions, an endowment fund, upon receipt of the monthly brokerage statement.
11. Record insurance expense and any other month-end accruals requested by church staff, which will be infrequent.
12. Create monthly financial statements by the 10th of each month.
13. Respond to questions about financial statements from Treasurer and Finance committee.

14. Prepare GET tax filings, which will probably be done in semi-annual frequency.
15. Create detailed report of each restricted fund upon request.
16. Prepare supplemental reports upon request to summarize results of special events or programs.
17. Create necessary schedules in preparation for annual audit or outside review.
18. Meet with Board once per year whenever requested.
19. Attend annual membership meeting and present annual financial statements.

We will compile, from information you provide, the indicated financial statements of Unity Church of Hawaii on a monthly basis by the 10th of each month, and issue an accountant's report thereon 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 you in presenting financial information in the form of financial statements. We will utilize information that is your representation without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

You are responsible for:

1. Reviewing Chart of Accounts and providing descriptions for what type of transactions will be recorded in each account and category.
2. Working with us to establish a suitable means of tracking transactions in each restricted fund.
3. Completing reconciliations of all bank accounts to date and entering all necessary corrections in Quickbooks.
4. Finishing payroll corrections for 2016.
5. Reviewing monthly detail for 2016 to identify other necessary corrections and then entering them in Quickbooks.
6. Completing analysis of beginning balances in restricted funds and making adjustments as needed.
7. Working with us to plan Quickbooks transition.
8. Designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
9. Preventing and detecting fraud.
10. Identifying and ensuring that the company complies with the laws and regulations applicable to its activities.
11. Making all financial records and related information available to us and for the accuracy and completeness of that information.

We will conduct our compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit.

Accordingly, we will not express an opinion or provide any assurance regarding the financial statements being compiled.

Steven Lee, CPA is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be \$1,256.54 (\$1,200 plus GET of \$56.54) a month. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed.

Our invoices for monthly accounting service fees will be rendered each month as work progresses and are payable on presentation.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Steven Lee, CPA

Accepted by: _____

Signed by: _____

Date: _____