

## Temple Sinai Board of Trustees Meeting Notes

### Open Session

08/25/2020

Attendees	Present	Attendee	Present		Present
Bob Steine	X	Sandy Korn	X	Kathy Zeiger	X
Vicki Goldman	X	Jeff Lavenhar	X	Stephanie Podolak	X
Fred Leviton		Larry Polman		Lisa Meer Weiss	X
Stephen Weinstein	X			Lauren Kimball	X
Larry Jacobson	X			David Solomon	
Bruce Tully	X				
David Eisner					
Rabbi R. Rheins	X	Greg Kellner	X	Melissa Maas	X
Rabbi J. Callman	X	Ron Leff		Yoni Buckman	
Lisa Thorner		Lauren Bubis	X		
Shelia Purdin	X	Ron Leff	X		

- I. Call to Order & Establishment of Quorum (6:35pm MT)
- II. D'var Torah
- III. Approval of Minutes
  - a. Motion: Jeff Lavenhar
  - b. 2<sup>nd</sup>: Stephanie Podolak
  - c. Status: Approved
- IV. Old Business
  - a. Audit Report – Jeffery Cohen – Auditor
    - i. Vicki Goldman provided an overview about the significant contribution that Jeffery Cohen provided as part of his audit.
    - ii. Jeff outlined the meeting with the audit committee, and several changes over previous audits due to the changes in accounting practices
      1. Assets, cash flow, and restricted funds were changed in how they are reported and audited
      2. A key item is that governmental and accounting principals are not the same as in previous audit cycles
      3. There is a clean opinion of the Audit and its completeness
      4. The Rabbi Zwerin fund (Goldstein fund), there were two funds that were present.
        - a. The initial funding (Goldstein) fund, has been “underwater” for the last 7 years. That fund now is “above” water, and Temple can now access the fund asset base for operational purposes. The corpus for usage is \$983K. The distribution of that fund is now available. The temple could now use about \$49K from this fund

- b. There may be a future proposal on how future contributions can be used for operational purposes once in the Fund. The initial intent of the Goldstein fund is within the Zwerin fund, this was likely for marketing purposes and the goal of the initial funding.
- c. Within the Restricted funds, there was Farber Cantorial fund, with the purpose of funding a Cantorial position. The earnings were to be used to off-set the cost of the Cantor. The initial funding could not cover the costs of a Cantor, and funds were used to support cantorial resources. The board will need to review this and how it'll need to be managed and structurally defined.
- d. Temporarily Restricted funds: A review of previous expenditures, including prayer books and school equipment and furniture, will take place to see if these expenses were paid through operational accounts, or if the proper Restricted funds were used.
  - i. If the payment of these expenses came from Operational funds, and should have been paid via Restricted funds, the operational funds will be replenished via appropriate transfers
- e. The outside accounting firm, ShulCloud, was also discussed. The general assets and liabilities were not posted on the general ledger.
  - i. Jeff Cohen spent a great deal of time getting this resolved on a one-time basis. The general book-keeping must be done by Temple moving forward.
- f. To approve the Audit, the Audit needs to be approved by the board, the Rep Letter needs to be provided to Jeff Cohen.

b. Employee Handbook

- i. Steve Weinstein outlined the work that's been done on making additional changes to the draft document. Steve sent out the final draft for review.
- ii. Motion: Steve Weinstein, To adopt the Employee Handbook effective 4/25/2020
- iii. 2<sup>nd</sup>: Larry Jacobson
- iv. Status: Approved

V. Staff Reports

a. Programming

- i. Lisa and Yoni have several open questions for the HH events/services. There is a Covid task force that's also engaged.
  - 1. Lisa has received numerous calls about what and how we'll manage the "in-person" demand for on-site worship.
  - 2. Yoni suggested that we may have up to 300 requests for in-person services. This is based on Survey results.
  - 3. General discussion about how we can manage the requests: lottery, priority, etc.

- 4. We need to resolve the max number allowable, and if we'll have a waiver for anyone coming for services
    - a. We need to confirm this before we notify the congregation of our plans.
  - 5. With Sukkot, there will be a parking lot concert and Havdalah service
  - 6. Lisa noted that she's met with new families that will be joining Temple Sinai
    - a. Lisa's continuing to work through past-dues members and contacting them.
- b. Executive Director – Greg Kellner
    - i. The High Holidays, the Greg has suggested that the Board make the traditional High Holiday greetings calls
    - ii. The staff is busy doing their preparations for the HH services and events. The final schedule should be sent out in the next few days
    - iii. Covid task force – met the previous week and will report back to the board with their recommendations.
    - iv.
  - c. Clergy
    - i. The new cameras have been delivered, additional work on alignments/angles is still needed.
    - ii. Rabbi Callman outlined an upcoming program in early October
  - d. Preschool
    - i. The Preschool opened and activities are going well. The new process flows are working. The Friday Shabbat is well received, the drive-in Shabbat went very well, with impressive participation. Social action opportunities are being reviewed as the families are looking for ways to give back to the community. The PS leadership team is meeting on 8/26.
    - ii. There were 121 kids registered, though 23 kids were held by their families for later start dates.
  - e. Religious School
    - i. Registration for Religious school is open
      - 1. There is some pushback for the virtual learning activities, families are just overwhelmed and pulling back in areas.
      - 2. Currently at about 50% registration from last year.

## VI. Committee Reports

- a. Financial Report
  - i. Vicki noted that there is a meeting on 8/26 with ShulSource about the work that's being provided by them
  - ii. We may need to explore the option of a bringing on a Controller
  - iii. We'll look closely at moving forward with redistributing some of the funds as suggested by the Auditor.
  - iv. There had been a review of bringing on a PEO to assist in the HR component. It was found that this wasn't a viable option.

## VII. New Business

- a. Committee Assignments
  - i. There has been limited response from the Board on joining/leading committees

- b. JIFL
    - i. On the checking account, we'll need to get a new set of signatures
    - ii. A resolution will need to be approved by the Board of Temple
    - iii. Motion: to Approve, this group of signatories for this account: Steve Weinstein, Vicki Goldman, Lori Kaye, Rabbi Zwerin, Lorretta Cawelti
    - iv. 2<sup>nd</sup>: Vicki Goldman
    - v. Status: approved
  - c. Contract Extension for Rabbi Callman for an additional two years
    - i. Motion: Sandy Korn: To approve the new contract and terms as presented
    - ii. 2<sup>nd</sup>: Bruce Tully
    - iii. Status: Approved
- VIII. Executive Session