

**EMANUEL BOARD OF TRUSTEES MINUTES
JULY 18, 2013**

Call to Order: by President Reesa Olins at 7:33 PM in Beth Hillel Room, Emanuel Synagogue

Attendees: Michalee Merritt, Mel Simon, Faith Helene, Ray Weinstein, Barbara Fink, Deborah Zuckerman, Lori Gottlieb, Don Miller, Rachel Arnett, Joanne Pasternack, Rick Lasker, Charlotte Bower, Emily Lebovitz-Miller, Lara Bomzer, Jeremy Rubock, Ken Simon, Reesa Olins, Rabbi David Small, Kobi Benita, Carolyn Topol, Jeffrey Cohen, Marc Resnick, Mickey Libbin, Gail Adler, Jeff Adler, Rona Gollob, Jackie Isaacson, Louis Blumenfeld, Tammi Kraushaar, Sheila Silverman, Hilda Slivka

Approval of Minutes, May 23, 2023

Motion made and **approved unanimously**.

Approval of President's Report

Motion made and **approved unanimously**.

Resolution of employee Retention Credit –Mel Simon

In fall of 2022 we were approached by The Accounting Doctor to provide provisional service to determine eligibility for Employee Retention Credit. The minutes do not reflect voted approval of moving forward with The Accounting Doctor, which did occur. We need to approve the process and going forward we will check to see if we are eligible for all the refunds granted.

EMANUEL SYNAGOGUE BOARD OF TRUSTEES RESOLUTION

WHEREAS, Choice Financial, Inc. d/b/a The Accounting Doctor (“The Accounting Doctor”) in October of 2022 offered to provide professional services to the Emanuel Synagogue to determine eligibility for the 2020/2021 Employee Retention Credit which is a payroll credit claimed on IRS Form 941;

WHEREAS, the Executive Director and President presented the offer to the Executive Committee at the meeting in October 2022 and the Executive Director and Vice President presented the offer to the Executive Committee at the meeting in November, 2022;

WHEREAS, there was general consensus among those present at the Executive Committee meetings of October and November, 2022 to proceed with engaging The Accounting Doctor;

WHEREAS, the minutes of the referenced meetings do not reflect that a motion to recommend engaging The Accounting Doctor was adopted by the Executive Committee;

WHEREAS, the offer by The Accounting Doctor was discussed at the Board of Trustees Meeting on November 15, 2022 and there was general consensus to proceed with engaging The Accounting Doctor but the minutes of said meeting do not reflect the discussion nor a resolution authorizing the President to execute an agreement with The Accounting Doctor;

WHEREAS, the President, who was absent from the November Board of Trustees Meeting due to illness, later executed an agreement with The Accounting Doctor and a Power of Attorney authorizing Adam Remis, CPA of The Accounting Doctor and signed amended Payroll Returns to seek Employee Retention Credits;

WHEREAS, The Accounting Doctor did ultimately prepare and file IRS 941's for the third and fourth quarter of 2020 and the first, second and third quarter of 2021 resulting in Tax Refunds totaling \$410,568.36; and

WHEREAS, the President has appointed a committee to review the amended returns to verify eligibility for the said refunds;

MOTION by Mel Simon:

NOW THEREFORE BE IT RESOLVED THAT; the execution by the President of the agreement with The Accounting Doctor and the Power of Attorney and aforesaid IRS 941s are hereby ratified and approved.

Discussion about whether to cash check refund now or wait until eligibility clarified was not decided at this time since it wasn't part of the motion.

MOTION seconded and **Passed** unanimously.

Suspension of Cemetery Price Increases –Reesa Olins

Several months ago, the cemetery presented a proposal to increase prices for plots and interments. This was approved by The Board of Trustees. At the time, the Board requested cemetery rules and regulations be updated. In addition, BOT and the Rabbi requested prepaid interment. Where to deposit prepaid monies was not decided as the Cemetery Chair asked to bring this back to the cemetery committee.

New prices were to go into effect October 1, 2023. The cemetery committee feels that prepaid interment fees cannot be done, but others felt it is allowed. Cemetery rules and regs have not been updated. Therefore, we are not ready to move ahead with price changes. We are to give our congregants 6 months notice which has not been done.

The Exec Committee would like to suspend cemetery price increases. The Executive Committee feels it should not go forward until all the issues are resolved. The cemetery committee would like to go ahead with price increases and decide on all the other issues in the future.

The Executive Committee recommends to the Board of Trustees the following:

- A. Suspend plot and interment price increases approved by the Board of Trustees on January 17, 2023, to be effective October 1, 2023, pending further action of the Board of Trustees.

Current Plot Prices:

Member = \$1800

Non- member = \$3600

Current Interment Prices: Members

= \$1925

Non-Members = \$3850

Suspended Increased Plot Prices (10/1/2023)

Member = \$2500

Non-Member = \$5000

Suspended Increased Interment Prices (10/1/2023)

Member = \$2500

Non-Member = \$5000

- B. The Cemetery Committee shall conduct an updated market analysis of pricing for plot rights and interment rights and consult further with Rabbi Small and the Membership Committee regarding concerns about the affordability of Jewish burials. The Cemetery Committee shall report to the Board of Trustees no later than September 1, 2023. The report shall include any proposed new prices, the effective date of the prices and the proposed number of years of membership required to be charged member rates.
- C. The Cemetery Committee shall propose updates and revisions to the Cemetery Rules & Regulations for consideration by the Board of Trustees. Such proposal shall be submitted to the Board of Trustees no later than September 1, 2023.
- D. The President has referred the issue of pre-paid interments to the Governance Committee to take a fresh look at the issue, including the relevant laws, and report back to the Board of Trustees with its recommendation.

MOTION made by Ken Simon: **Adopt the recommended cemetery resolution made by the Executive Committee, as written above.**

MOTION seconded and **Passed**

24 Yes 1 No 1 Abstention

Life and Legacy Program – Mel Simon

The Jewish Community Foundation launched this program two years ago. Emanuel voted to join the campaign. We had a successful 1st year with 18 members signing up to leave endowments. Our 2nd year was not as successful.

The Foundation has asked if Emanuel wants to continue. Mel leads our group, and he needs help from Board and 2-3 more volunteers.

MOTION by Mel Simon: **Board of trustees to endorse continued involvement in Life and Legacy Program.**

MOTION Passed.

25 Yes 1 Abstention

Treasurer Report and Financial Advisor for Cemetery Funds

Deferred due to sudden severe illness of Michael's wife, Marsha Kamins. Rabbi led Mi Sheberach in hopes of her recovery.

Authorizing Check Signers –Reesa Olins

In January we approved that a cemetery committee person can be one of two people to authorize the cemetery checks. All synagogue checks need 2 signatures. Cemetery checks will now have one cemetery committee person and one synagogue authorized person signing each check.

MOTION by Rick Lasker: **To authorize Meyer Frankel and Don Miller as authorized signers of cemetery checks.**

MOTION seconded and **Passed** unanimously.

We also need new approval for authorized signers for synagogue accounts. The by-laws state the president, president-elect, treasurer and assistant treasurer are check signers. We do not have a president-elect or an assistant treasurer, therefore we need to add another authorized signer.

MOTION made by Ray Weinstein: **To allow Ken Simon to be an authorized check signer for the synagogue.**

MOTION seconded and **Passed** unanimously.

Membership & Life Cycle Report – Michalee Merritt

JULY 2023 LIFECYCLE

NEW MEMBERS

Dr. Refael (Rick) & Shoshana (Shauna) Blum—dual members with Young Israel

Drs. Jason & Gina Gluck with Brendan (10), Dylan (8) and Ava (5)

Barbara Sack

Stacy Farber & Keith Revoet with Julia (8) and Lana (5)

Eric & Jessica Zachs

Stefanie Levison Weiss, with Brayden (5) and Isabellah (almost 2)

Allen & Wendy Landerman

MOTION to accept all new members passed unanimously.

MAZAL TOV TO...

Arlene & Dan Neiditz on the birth of their great-granddaughter, Levi Rose Budlow; and on the marriage of their grandson, Michael Budlow to Lindsay Shedlin

Ben & Joan Engel on the birth of their granddaughter, Laura June Engel, daughter of Miriam and Joanna Engel

Erik Schulwolf & Alexandra Abed on the birth of their daughter, Emma Abed-Schulwolf.
Grandparents are Lisa Levy and Jim Schulwolf

CANDIDATES WHO WISH TO BE RESIGNED:

Jaime & David Saunders

MOTION to accept resignation **passed** unanimously

NEHAMAS

Barry Berson—former BH member

Ginette Bismuth—mother of Gilles Pipernos (Patty Pipernos-Schatz)

Al Blatter--former BH member

Sharon Chasen—Emanuel member; former BH member

Joseph Doron—husband of Nilly Doron (former Emanuel member)

Milton Levin—husband of Ann Levin; Emanuel member; former BH member

Jack Vogel—former BH member

Sandra Sholovitz—mother of Jeremy (Sara) Sholovitz; grandmother of Avi and Eli Sholovitz

Lowell Waldo—husband of Millicent Waldo; Emanuel member; former BH member

Announcements from Kobi Benita, director

- Negotiated with USCJ to pay \$17,000/yr dues instead of \$27,000/yr
- FEMA update: 34 cameras installed and new office system that monitors everything
- Installing small systems, with video, on desks allowing staff to see and talk to visitors
- System placed in Children's Museum pre-school and CM reimbursed \$ 2740 for unit
- New Air Conditioner to be installed on roof.
- Received \$10,000 from estate of Minerva Neiditz as donation
- Received \$10,000 toward our outdoor project from The Jewish Community Foundation

MARK YOUR CALENDAR: Board Orientation, Wednesday, September 6, 2023

Dinner 5:30-6:00 PM Orientation 6-7:30 PM

Adjourned at 8:36 PM

Submitted by: Hilda Slivka