

CFLR BOARD OF DIRECTORS Meeting

May 23, 2019

8:00 -9:15 a.m. – Large Training Room

Agenda Item	Objective	Who	Time
Opening Remarks	Welcome and Introductions	K. Walters	8:00 a.m.
Staff Presentation	Q&A with CEO	C. Sheets	8:05a.m.
Consent Agenda	<ul style="list-style-type: none">• Minutes from previous meeting• Committee Reports	K. Walters	8:20 a.m.
Finance/HR Report	<ul style="list-style-type: none">• Financial Statements & minutes• 2018 Audit Review- Draft	B. Reese	8:25 a.m.
Critical Issues	<ul style="list-style-type: none">• Strategic planning with the Board- set date• Golf updates-Ambassador Program	C. Sheets	8:35 a.m.
Next Steps/ Executive Session	To review actions to be taken, by when and by whom	K. Walters	9:00 a.m.
Adjourn	Next Board Meeting –June 27, 2019		9:15 a.m.

**Center for Family Life and Recovery, Inc.
Board of Directors Meeting**

Date: April 25, 2019

Time: 8am

Attendance: Cassandra Sheets, Terry Plizga, Kelly Walters, Brian Reese, Tom Reilly, Trevor Wiggins, Paul Dunn, David Wojnas,

Excused: Jeffrey Courter, Rich Pratt

Topic	Discussion	Resolution	Person Responsible/ Time Frame
Opening Remarks	Kelly opened meeting 8:01am		
Consent Agenda	Review of Consent Agenda (Accepted.) - Minutes previous meeting - Committee Reports	Motion to Accept: Tom/Terry (all in favor)	
Staff Presentation - Prevention	<ul style="list-style-type: none"> • Addition of Schools • 2 New Evidence based programs – mental health and family based (positive action, strengthening the families) ages 6-11 and 12-16 • Newsletter increase • Booking has been increased for the fall of 2019 • MedReturn since October 2016 – 13,000 pounds • Social Media has been increase #onedecision • Informational bags are being handed out through the community at events. • Presentation for Mental Health Conference in March and invited to a large County Mental Health Conference • Anti Bullying Campaign beginning May 16th • Grant to promote #onedecision 	<ul style="list-style-type: none"> • New Prevention commercial in collaboration with the sheriff dept for Empty Chair • Training SRO's/SPO's/SSO's • Continue to market with snapchat • Collaboration with Compeer and other agency's • Prevention coser with BOCES • Community Foundation supplementing for funding of the piloting with M&T and MTPT 	Jodi

Respectfully submitted,
Terry Plizga
Board Secretary

Topic	Discussion	Resolution	Person Responsible/ Time Frame
Critical Issues	CEC Ambassador program Board Promoting Events <ul style="list-style-type: none"> - Friend Raising - Director of Rome Hospital in favor or promoting - Community of Lawyers in Recovery Golf Tournament meeting on May 2 nd Breakfast feedback was good – very powerful Narcan Training – coordination with Oneida County and ACR Health	CEC will be working on May 7 th Trevor Tim Foley Cassandra	
Finance Committee Report <i>(Brian R.)</i>	Balance Sheet is in a good position Income Statement Expense Receivables Audit is in process and not real issues have come up	Investments are up quite a bit because of the market Prior/Current gain is \$23,000 Small variance's professional fees up a little for consulting work No issues Very happy with the job that Richard is doing very accurate.	
Adjourn	Motion to adjourn at 9:09am	Tim/Trevor (all in favor)	

Respectfully submitted,
Terry Plizga
 Board Secretary



**Center for Family Life and Recovery, Inc.
Finance**

Date: May 15, 2019

Time: 8am

Attendance: Richard R., Cassandra, Brian R, Terry P, Dave W., Audit Team

Excused: Trevor W.,

Topic	Discussion	Resolution	Person Responsible/ Time Frame
<p>Audit Review</p> <p>Statement of expenses –</p> <p>Disclosure of prior year –</p>	<p>Assets taken care of already – not a lot of change on balance sheet, deferred revenue down will sit there</p> <p>Payables are down from Tech invoices from last year Change in the net assets to the release of the net assets</p> <p>Decrease in grants is known Investment grants went down a bit but bounced back – differences from last year have already known</p> <p>in line with the size of the organization and history</p> <p>Statement of cash flow – equipment spent</p>	<p>Next year deferred revenue will be recognized as revenue – always recognized when received instead of spent</p> <p>Investment loss 100K loss in the swing of the 2 years –</p>	

Topic	Discussion	Resolution	Person Responsible/ Time Frame
3 new standards	<p>Disclosure changed with terminology and definitions</p> <p>Adjustment recommended by Brian for disclosure</p> <p>Leases Utica – still in the talks get the letter to release the past agreement amounts. Discussion at the Board for the transparency.</p> <p>Revenue recognition When recognition for grants 2020 leases</p>	<p>Liquidity – very basic, should be very happy - in a good position</p> <p>Board Restrictions – Recovery fund \$110,823(acknowledge annually in the minutes)</p> <p>Talking with the building owner. Need more information for the future of the agreement lease. Negotiation of what to do with the back rent owed. Footnote contingent liability for back amount owed.</p> <p>No questions on financials</p>	
Audit conclusion	Board Letter – no problems, no issues no disagreements. Unmodified opinion.	Report results for the board	
Next meeting	June 19 th , 2019 at 8am		

Respectfully submitted, *H. Youda*

THE BONADIO GROUP

CPAs, Consultants & More

Report on the 2018 Audit Results

Center For Family Life and Recovery, Inc.

CONTENTS

- Independent Auditor's reports and Internal Control Related Matters
- Audit Highlights
- Analytical Highlights
 - Revenue trend
 - Functional expense percentages
 - Net assets
- Industry Focus

INDEPENDENT AUDITOR'S REPORT AND INTERNAL CONTROL RELATED MATTERS

- Auditor's report contains an unmodified opinion
- Material weaknesses
 - Current year – none
 - Previous year – none
- Significant deficiencies
 - Current year – none
 - Previous year – none

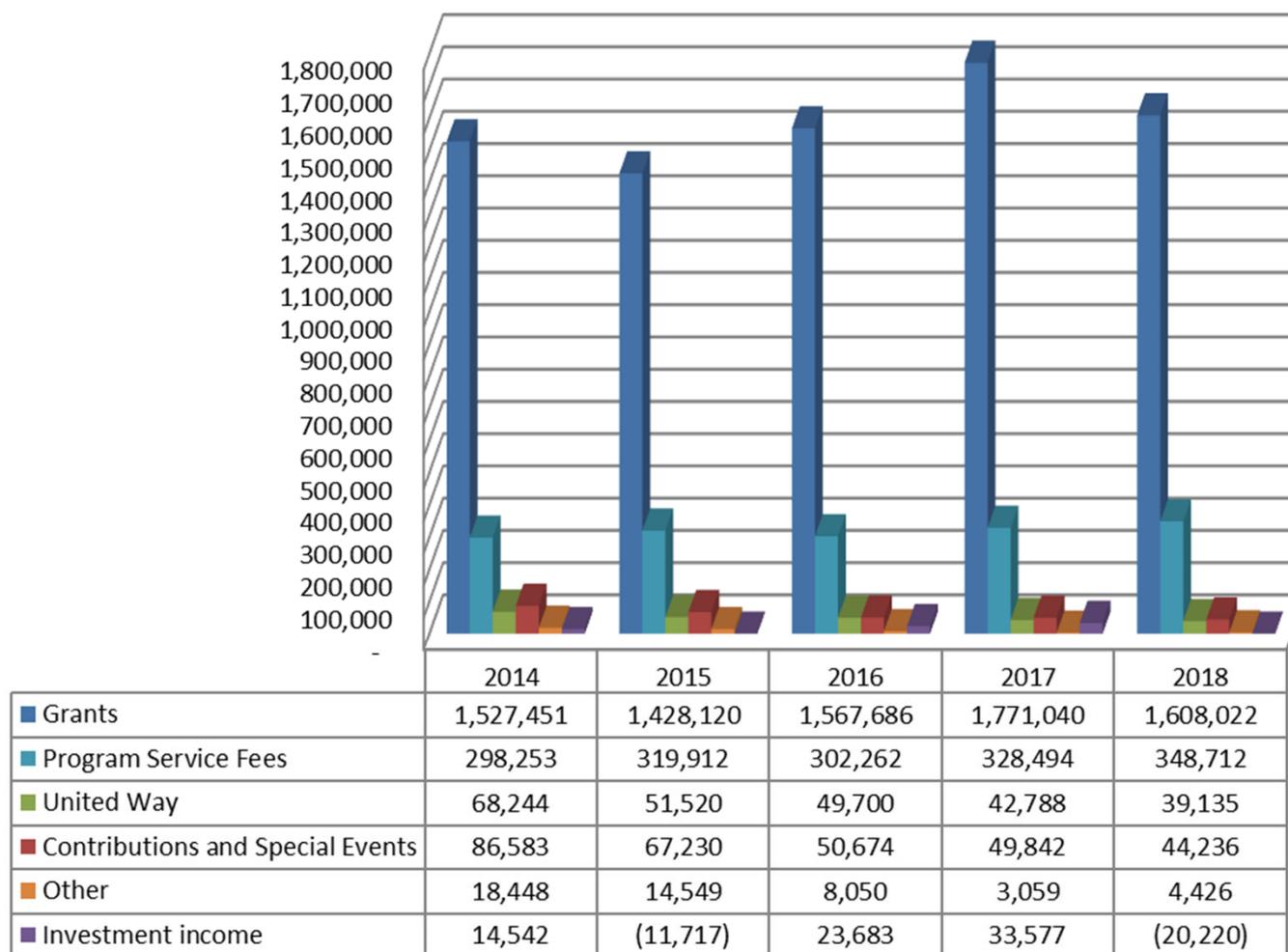
AUDIT HIGHLIGHTS

- Cash increase of \$70,000.
- Receivables decreased by \$72,000.
- Investments decreased due to market performance and \$15,000 of withdrawals.
- Accounts payable decreased by \$20,000 due to payables related to the phone system in the prior year.
- Deferred revenue increased \$32,500 due to 2 grants received at the end of 2018 for 2019 expenditures.
- Net assets decreased by \$84,500 as compared to an increase of \$173,500 in 2017.
- Overall revenue decreased 9%, due to grants received in 2017 that were not awarded in 2018 and a decrease in services performed at the YWCA and Neighborhood Center in 2018.
- Expenses increased by 2.6%, due to slight increases in salaries and related benefits and supplies.

ANALYTICAL HIGHLIGHTS

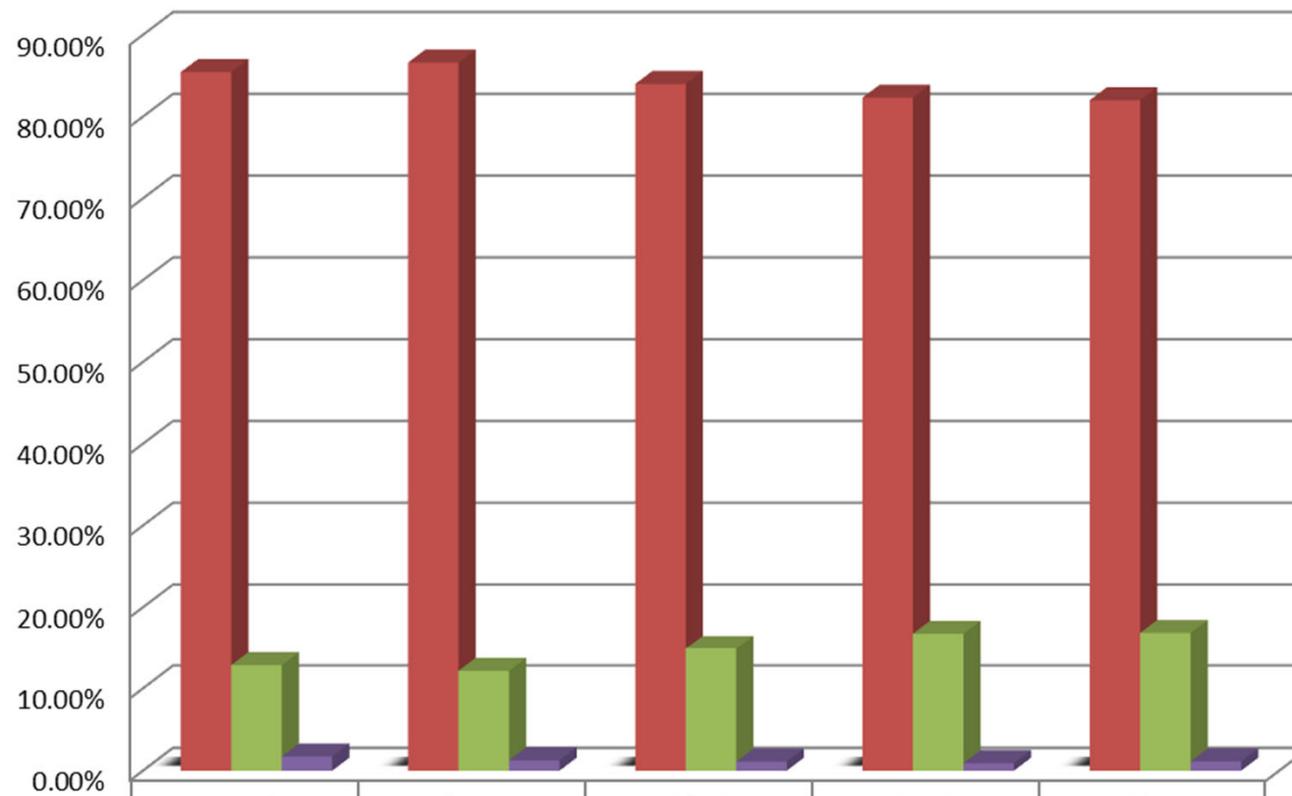
Revenue Trends – 2014-2018

(Condensed historical information – For Board Use Only)



Functional Expense Percentages – 2014-2018

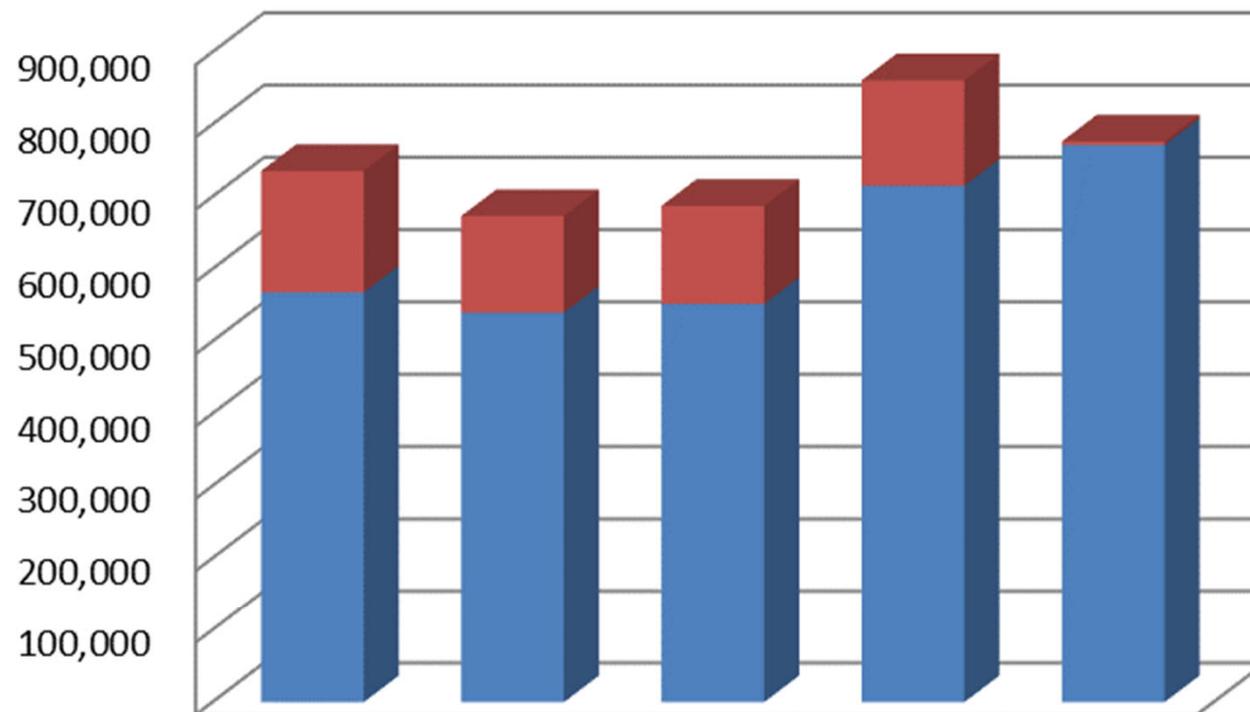
(Condensed historical information – For Board Use Only)



	2014	2015	2016	2017	2018
Program Services	85.45%	86.61%	84.00%	82.32%	82.00%
Management & General	12.82%	12.13%	14.90%	16.76%	16.87%
Fundraising	1.72%	1.26%	1.10%	0.92%	1.13%

Net Assets – 2014-2018

(Condensed historical information – For Board Use Only)



	2014	2015	2016	2017	2018
■ With donor restrictions	167,832	133,431	135,643	145,823	5,000
■ Without donor restrictions	567,772	539,916	551,811	715,224	771,515

INDUSTRY FOCUS

INDUSTRY FOCUS

ASU 2018-08 CLARIFYING THE SCOPE AND ACCOUNTING GUIDANCE FOR CONTRIBUTIONS RECEIVED AND CONTRIBUTIONS MADE

ASU 2018-08 applies to all entities, including business entities, that receive or make contributions of cash and other assets (except for transfers of assets from government entities to business entities). The amendments in ASU 2018-08 provide guidance on determining whether a transaction should be accounted for as a contribution or as an exchange transaction. A primary consideration component is whether the two parties receive and sacrifice commensurate value.

Making this determination is important because distinguishing between contributions and exchange transactions determines which guidance is applied.

- Contributions – The Organization should follow the guidance in FASB Accounting Standards Codification (FASB ASC) 958-605, Not-for-Profit Entities—Revenue Recognition.
- Exchange transactions – The Organization should follow other guidance (for example, FASB ASC 606, Revenue from Contracts with Customers).

The amendments in ASU 2018-08 could result in more grants and contracts being accounted for as contributions (often conditional contributions) than under current U.S. generally accepted accounting principles (U.S. GAAP). The amendments in ASU 2018-08 also provide guidance on determining whether a contribution is conditional, helping entities better distinguish a donor-imposed condition from a donor-imposed restriction.

ASU 2018-08 is effective for the Organization in the 2019 fiscal year.

INDUSTRY FOCUS

ASU 2016-02 LEASES

In February 2016, the FASB issued ASU 2016-02 entitled “Leases.” The overall impact of this ASU will be to require virtually all lease commitments that extend for more than 12 months to be recorded as liabilities by lessees, with an equivalent right-to-use asset. This standard will be effective for the Organization’s 2020 fiscal year.

Leases will still need to be classified as operating or financing leases to determine how the expenses and cash flows related to each lease must be treated on the income statement and statement of cash flows. The criteria for distinguishing between operating leases and financing leases are very similar to the previously existing guidance on determining whether a lease was operating or capital.

One significant change in the new standard is the consideration of lease renewal or extension options. When calculating the cash flow commitment that will give rise to the liability to be recorded under this standard, cash flows related to extension and renewal periods must be included to the extent the lessee is “reasonably certain to exercise the option.” This differs from current theory that a commitment only exists for renewal or extension options that have actually been exercised. This is a subtle difference but could have a material effect on the liability recorded in accordance with the new standard.

This ASU will require the Organization to modify processes in the accounting function to track lease activity, evaluate lease elements such as the effect of optional renewal clauses and escalators, and amortize both the lease-related assets and liabilities on a go-forward basis.

We recommend that the Organization plan to spend time in FY 2019 clearly identifying all lease arrangements and collecting information on the terms of each lease. Specific consideration of renewal or extension options should be included. This will allow for smoother evaluation of the impact of the new lease rule, and for smoother implementation when required.



**Center for Family Life and Recovery, Inc.
CEC/ Fund Development meeting**

Date: 5/7/19

Time: 8:00am

Attendance: Kelly W., Heather, Paul, Tom, John

Excused: Cassandra

Topic	Discussion	Resolution	Person Responsible/ Time Frame
Ambassador program plan	How do we record Board level contribution? Score card for non-board members Train Peers and volunteers Have a calendar of events Past board members get together – Friend raise event	Not necessary Pin given at the end of training to wear Work on Plan for November	Heather
Golf	September 15 th , 2019 – Woodgate	Info given out	Heather
Other	Go over Ambassadorship at the Board Meeting		Trevor/Kelly
Next meeting	June 11th, 8am Friend raising event – Present and Past Board Members – Giving Tuesday Event		

Example: Pathway to Full Engagement

AN ANNUAL COMMITMENT OF:

1. \$1,000 Financial Support
2. Ambassador Score over 80

PROMOTE CFLR EVENTS ON YOUR SOCIAL MEDIA ACCOUNTS



RECRUIT A NEW BOARD MEMBER



ATTEND A CFLR RELATED EVENT
I.E. FRIENDS OF RECOVERY



ATTEND NARCAN OR OTHER CFLR TRAININGS
THANKSGIVING SPONSOR DONATION



VOLUNTEER TIME AND SKILLSET
(Outside of regular board duties) to help CFLR
with a specific project or issue



	Awareness Pts	\$\$
Feb	5 pts	\$50
March	1 pts	
April	5 pts	\$50
May	5 pts	
June	15 pts	\$150
July	5 pts	
Aug	45pts	\$750
Oct	25 pts	
Nov	10pts	\$100
Dec	25 pts	
Total	141 pts	\$1100



Seek out someone who has been impacted by the mission of CFLR in a positive way - Ask for donation/ mention ways to get involved



April Awareness Breakfast

INVITE TWO GUESTS- \$25 EACH
TABLES - \$180
SPONSORSHIP



PERSONAL FINANCIAL DONATION



THE TIM FOLEY RECOVERY CLASSIC GOLF TOURNAMENT
WOODGATE PINES GOLF CLUB | BOONVILLE, NY

ASSEMBLE FOURSOME - \$400
SECURE A HOLE SIGN SPONSOR - \$250
DONATION FOR EVENT - \$50-\$100



#GIVING TUESDAY

5 FRIENDS AND FAMILY DONATIONS OF \$10
ADDITIONAL DONATION \$50 OR ABOVE





Board of Directors Commitment Form

Board Member Name (Printed): _____

Financial Commitment

Members of a Board of a 501(c)(3) nonprofit organization have fiscal and legal duties that arise from their status as a board member. It is important to the organization to receive 100% financial commitment from the Board of Directors. Each member of the Board shall make an annual cash donation to the organization. Board members will be expected to give to the best of their means, at a level they would consider generous, and fundraise the remaining amount.

As a member of Center for Family Life & Recovery, Inc.'s Board of Directors, I understand my responsibility is to provide financial support to the agency, through various avenues, to reach \$1,000 annually.

In order for CFLR to forecast the Board contributions, please initial below and note your intentions:

_____ I'll make a one-time personal donation of \$ _____ on _____ (date).

*This donation can be done on an annual basis (\$1,000 per year)

_____ I'll make a monthly donation through www.whenthehelptheshope.com or my bank directly.

Your contribution can be collected through personal cash or the solicitation of others. 10% of your \$1,000 contribution will automatically go in the General Fund. You have the opportunity to donate more to the General Fund or allot a percentage to go towards the annual Awareness Breakfast and/or Golf Tournament. Please fill out the section below...

_____ % General Fund

_____ % April Awareness Breakfast

_____ % Tim Foley Recovery Classic

Signature: _____

Date: _____