

Mormon Battalion Association

Minutes – Executive Leadership Meeting Saturday, 19 March 2011

Pioneer Hall, Sons of Utah Pioneers Headquarters Building, 3301 East 2920 South, Salt Lake City, Utah 84109

Executive Committee Members in Attendance:

COL Jerome Gourley, COL Norm Ereksen, LTC Max Jamison, MAJ Alan Jamison, MAJ Glade Nelson, MAJ Johnny Hayes, MAJ Anthon Jeppesen, Ron VanLeuven, Steven L. Rinehart, MAJ Roger Grua (alternate). MAJ Jennifer (Huebner) Jamison excused.

Also in Attendance:

MAJ Clark Olsen, CPT Steven Burton, CPT James Hansen, Annie Ereksen, Linda Jamison, Roselyn Slade, and others. CPT Floyd Rigby and CPT Thomas Rigby excused.

Welcome / Recognize Guests / Call to Order

COL Jerome Gourley, presiding

Prayer:

MAJ Clark Olsen

Pledge of Allegiance:

COL Jerome Gourley

Battalion Minute:

None

Minutes of 19 February 2011 Reviewed and Approved

Executive Committee

General Business

COL Jerome Gourley

Announcements –

- The Building Fund audit is complete. Letter from auditor: All funds accounted for and spent accordingly. Still owe one bench with five names for Giles family. Monies for bench approved from general fund per September/October Business Meeting. Building Fund dissolved; all Building Committee members released, including Chair LTC Robert Paul and Finance Officer LTC Gaylen Maynes.
- Resignations: MAJ Glade Nelson, Chief Finance Officer; LTC Phil Baker, Utah South Division Commander.

Service Opportunities -

- **16 April 2011 Fundraising** activity tabled due to lack of interest.
- **26 May 2011 Fireside** at Mormon History Association Convention, St. George Tabernacle Speaker: Sherman Fleek. *Action Item: LTC Max Jamison to contact CPT Floyd Rigby to identify music to be performed at event.*
- **11 June 2011 Heritage Day** at Sons of Utah Pioneers Building. Chair: TBD [Revised 1 April 2011: MAJ John Hayes and LTC Max Jamison co-chairs] Business Meeting: 10:00 am, Program: 2:00 pm, Premier of *A Soldier's Tale*: Late Afternoon. *Action Items: None.*

Fundraising Opportunities- Tabled

Grants/Sponsorship Updates- Tabled

Recognition & Awards- None Presented

Battalion Projects- Tabled

Executive Leadership Reports

Adjutant General – MAJ Alan Jamison

- \$625 received in donations from general letter
- Consulting with JAG on matters related to new Articles of Incorporation and Bylaws

- No official membership currently possible due to address problems.
- Need approval of new Membership Application Form. [Note: Col Gourley reviewed and approved after meeting.]

Chief Finance Officer – MAJ Glade Nelson

- Despite letter from COL Larsen, need official LEGAL licensing agreement for future use of COL Carl Larsen's book and database on website.
- \$2,790.46 ending balance in general account, approximately \$2,000 in Zion's Bank Gold Account, and \$15,000 in Life Membership Certificates of Deposit.
- MAJ Anthon Jeppesen – We only have access to \$4,790.46, minus music library and external hard drive approved last month. Current Bylaws do not allow expenditure of the \$15,000 in Life Membership Certificates of Deposit.
- Since October 2010, we have spent \$19,000: \$10,000 paying off Mormon Battalion Monument Plaza at This Is the Place Heritage Park, and \$9,000 in general operating costs. Average of \$1,500 per month.

Multimedia Officer – MAJ John Hayes

- Still awaiting previously authorized online purchase of external hard drive and music library (7 CD set) approved last month. This requires use of a credit or debit card. Cannot proceed with final edit of *A Soldier's Tale* video without them.

Note: Recognizing the need for online purchases via credit or debit card, and the unnecessary financial hardship caused by use of personal funds and delayed reimbursement, LTC Max Jamison ordered individually traceable Battalion debit cards for four authorized signers on checking account, and notified each signer. The bank delivered them to MAJ Glade Nelson, who forwarded them to COL Gourley. COL Gourley and MAJ Nelson declined and destroyed their cards, but disbursed remaining two Battalion debit cards to LTC Jamison and MAJ Jamison at this meeting. Cards are not to be used without prior approval from Commander and Chief Financial Officer. They authorized use of debit card for previously authorized purchase of external hard drive and music library.

Publications Officer & Webmaster – MAJ Anthon Jeppesen

- Premier of *A Soldier's Tale* is on hold pending arrival of external hard drive and music library. There is insufficient time remaining for planned premier on 11 June Heritage Day.
- Discussed deadlines and timelines for website progress: Logistics of implementing website store very complicated and will take three months or more to get operational. Website development costs time and money, both of which are in short supply from two volunteers. New Articles of Incorporation and Bylaws necessary for legal protection when operating online.
- Without website store, we could be financially dead by Heritage Day, if not the end of the year. We are not receiving enough funds to continue at the current pace. Presented financial projections for website costs and Eagle Scout slide income. Minimum sale of 250 slides will cover all of our operating costs.
- COL Jerome Gourley – Have placed several Eagle Scout slides. SUP Rental Agreement is near final.
- Everything on the website has to fully integrate with every aspect of the Battalion.

Sons of the Utah Pioneers Representative – Ron VanLeuwen

Nothing to report.

Chaplain – MAJ Roger Grua

- Essay Contest: Need judges and \$700.00 for prizes.

Judge Advocate General – Steven L. Rinehart

- *The IRS looks for opportunities to revoke non-profit status! They mandate that all 501(c)(3) funds be controlled by a board of directors (our Executive Committee). Since we are a single 501(c)(3) organization, all monies collected by any part of the organization belong to the Battalion and not to individual companies.* A key IRS test is whether a parent organization maintains **access to, control of, and accountability for** all funds received and distributed by any and all subordinate parts of that organization. The Battalion Executive Committee **MUST** control and monitor all funds to avoid IRS audits. Failure to report ALL income by each unit could result in IRS revoking the entire Battalion's 501(c)(3) status and holding local officers liable for fraud and/or embezzlement.
- It is logically easier to manage a single account with various sub-categories than to independently operate multiple accounts. This eliminates personal liabilities for local unit commanders.
- Current independent company banking accounts do not lend to easy Battalion Executive Committee **access to or control of** all Battalion funds, something required by the IRS.
- Current Bylaws do not allow companies to operate their own finances in unregulated separate accounts as if they were independent franchises. They are integral parts of a single 501(c)(3) organization. The way it is being done now is concerning from a legal perspective.
- Current Articles of Incorporation and Bylaws need changes for future growth and protection of Battalion, especially in regards to finance and capital structure.
- The Battalion should patent and trademark Eagle Scout slides.
- When Eagle Scout slides goes online, our income will increase exponentially. *The IRS uses several computer algorithms to detect potential fraud and trigger audits.* The online store is likely to trigger an audit.
- MAJ John Hayes – The Battalion leadership is failing to monitor local units. Companies aren't reporting regularly. When we expand further, it will be impossible to monitor remote units without central control.
- MAJ Anthon Jeppesen – *Local companies can receive slides on consignment; they will not have to pay in advance.* Only the general management of funds need be removed from the local level. Companies can still receive a portion of funds from slide sales. The only difference is that they will not be managing the funds directly. A company distributing more slides may be given a higher percentage of slide revenue under the direction and control of the Battalion Executive Committee. Budgets will be issued much like the LDS Ward/Stake system: One Battalion account with multiple subcategories/budgets for companies.
- MAJ Anthon Jeppesen and MAJ John Hayes – Logistically and legally, everything has to be done simultaneously. We cannot implement all of these new policies piece by piece. When we go live and online, it has to work together efficiently and effectively on state, national, and international levels.

Discussion after departure of Judge Advocate General:

- MAJ Anthon Jeppesen – We are growing, and whatever we do has to work for everyone everywhere, not just those here in Utah.
- COL Jerome Gourley – We currently need an accounting from companies, including a monthly statement from the various accounts. We need access to all existing accounts.
- MAJ Anthon Jeppesen – Moving towards an automated system so that a CPA and computer program can easily monitor all expenses for compliance.
- COL Jerome Gourley – The direction we are going is the right direction, and will save this organization. *Action: Have our CPA prepare a monthly form and send it to local commanders.*
- LTC Max Jamison – The outline for the monthly form was included in the Commander's 25 February 2011 letter. The most commonly used business accounting software is Quick Books. I recommend that our new Chief Finance Officer be familiar with, or willing to learn, that software package.

Chief Advisor – COL Norman Erekson

Nothing to report.

Executive Officer – LTC Max Jamison

- **New Eagle Scout Slides:** Baer Foundry to be single manufacturer. Moldings redone at \$774.00 extra cost to incorporate super detail found on recently discovered original slide #325, and to permit vacuum molding, reducing likelihood of bubble flaws. Final production cost per slide being worked out, but will be slightly more than current slide. *Final design changes from current slide:*
 - Dates corrected from “1846-1848” to “1846-1847,”
 - bugle moved to forehead,
 - “U.S. Mormon Battalion” corrected to “Mormon Battalion” and moved to bridge of nose,
 - “© MBA” added to back,
 - horns painted black to match real buffalo skull,
 - teeth added with black numbering engraved on right side instead of black felt tipped marking on back,
 - restoration of super details such as carving marks, cracks, and skull plate “stitching” found on recently discovered original slide #325 (original was carved in wood or plastic, from which molding was taken), and
 - replaced fault prone embedded PVC slide loop with “built-in” loop built into molding behind skull and back hollowed out.
- *Presented samples with four staining options:*
 - “sun bleached” (similar to current slide using dark walnut stain, but wiped to remove all but in crevices),
 - light tan (similar to original slide #325 recently discovered),
 - medium walnut (similar to internet photo of buffalo skull), and
 - dark walnut (without wiping).
- Boy Scout Relations Committee (MAJ Clark Olsen and MAJ John Hayes) selected “sun bleached” option for production. Other options available for future.
- Baer Foundry working on improved slide materials to replace polyurethane, same size bronze and polyurethane paper weights and wall plaques, and full sized bronze skull.

Commander – COL Jerome Gourley

No final remarks.

New Business-

- MAJ Anthon Jeppesen – Motion for special meeting regarding Articles of Incorporation and Bylaws. Motion accepted, with time and date to be determined.

Review of Action Items

Not Done

Meeting Adjourned

Next Meeting

Saturday, 16 April 2011 at 9:30am
Pioneer Hall, Sons of Utah Pioneers Headquarters Building
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