

**Irvine United Congregational Church
Administration Board Meeting Minutes
September 16, 2019**

Attendance:

Administration Board:

Church Officers: Daniel Blackburn, Renae Boyum, David Caruthers, and Laura Palen
Congregational Representatives: Apoorva Ghosh and Penny Portillo

Committee/Task Force Chairs: Keith Boyum, Teri Houston, and Pat Sauter

Staff: Administrative Pastor Steve Swope

Visitors: Aidan Mitchell

1. Call to Order: The meeting was called to order at 7:02 p.m. by Chair Daniel Blackburn.
2. Opening Prayer: The opening prayer was led by Rev. Steve Swope
3. Approval of August 17 Meeting Minutes: Passed as described and submitted to Board Chairperson pending spelling corrections to be made in attendee names.
4. Treasurer's Report: Verbal and written report were submitted by David Caruthers for the months ending August 31, 2019. Key points included:

Detailed financial reports are attached. These were prepared by former Treasurer Mark Allen who is currently working with the Church bookkeeper Heidi Wilcox to train her to link the Quickbooks accounts to the Excel spreadsheets used to consolidate the Church's various entities. Here is my commentary on the financials.

August Month and Year to Date

IUCC

Month and year to date figures are **much improved** from one month ago. August is showing a net loss of \$10.3k before depreciation adjustment versus a budgeted net loss of \$25.6k. Year to date loss is \$124.9k versus a higher budgeted loss of \$126.7k. Pledged and other donor contributions exceeded the budget for August by \$3.6k. Overall August expenses are \$17.1k less than budgeted, with noticeable savings in Compensation (\$7.0k) and Mission & Service (\$5.0k) compared to budget. Although year to date Income of \$310.2k lags budget by \$10.1k, this is offset by \$12.2k savings from budget in a number of areas:

<i>Under budget –</i>	<i>Over budget -</i>
Admin Board under by \$4.2k	Compensation over by \$5.3k
Depreciation under by \$4.9k	Building & Grounds over by \$6.8k
Communications under by \$3.8k	
Adult Programs under by \$2.8k	
Utilities under by \$3.2k	
Various other under by \$5.4k	

The Church's balance sheet remains strong with \$402.3k in assets as of August 31, 2019.

ECC

Although August month shows a net loss of just \$2.1k versus a budgeted net loss of \$4.1k before depreciation adjustments, year to date has a net income of \$52.6k, which exceeds budgeted net income by \$10.8k. Somewhat disappointing but not totally unexpected, August Income from Tuitions was \$6.2k lower than budgeted and thus the better than budgeted bottom line result comes from overall savings in expenses, with the exception of Personnel Costs. These costs consumed almost 87% of the income from Tuitions in August – an unsustainably high figure if continued. Year to date, the ECC continues to show a positive bottom line: \$52.6k before depreciation adjustment, compared to \$41.k budgeted for this point in time. This results primarily from cost savings in Professional Publications & Dues of \$13.0k and Miscellaneous savings of \$12.8k, offset by a shortfall in Tuition revenues year to date of \$12.0k.

The ECC balance sheet remains strong, with assets of \$489.2k: an increase of \$52.9k from the beginning of 2019.

CIF

The Capital Improvement Fund shows a balance of assets of \$2,214.4k at August 31, 2019, and year to date income after deduction of \$48.9k for depreciation, of \$24.9k. The largest liability of the Fund is the \$650k loan from Cornerstone, (unchanged from last month). Although this loan is reflected on the balance sheet of this Fund, the interest payments are budgeted and recorded in the Income Statement of the General Fund, (\$29.2k year to date). As noted last month, the three year commitment pledged by church members and adherents ends July 31, 2019, and there are a number of outstanding pledges not yet paid, which we hope will be honored by year end.

PEF

The Plumer Endowment Fund has \$15.6k in assets as of August 31, 2019, a small increase over the prior month from interest income earned.

Summary 2019 Income Statement 8 Months Year to Date

(\$ thousands)	<u>IUCC</u>	<u>ECC</u>	<u>CIF</u>	<u>PEF</u>	<u>Eliminating</u>	<u>2019</u>	<u>2018</u>
					<u>Entries</u>	<u>Actual</u>	<u>Actual</u>
Revenue & Support	\$ 307.3	449.2	73.8	.1	(43.1)	787.3	806.3
Expenses:							
Personnel costs	259.9	312.5				572.4	516.3
Other		<u>168.9</u>	<u>84.1</u>	<u>48.9</u>	<u>(43.1)</u>	<u>258.8</u>	<u>169.6</u>
Total Expenses	<u>428.8</u>	<u>396.6</u>	<u>48.9</u>		<u>(43.1)</u>	<u>831.2</u>	<u>685.9</u>
Net Income (Loss)	\$(121.5)	52.6	24.9	-	-	(43.9)	120.4

Note: As can be seen in this summary table, although we are in a reasonable position at this point in the year relative to budget, we are NOT doing as well as this point last year.

2020 Budgets

On August 28th, our Church bookkeeper Heidi sent out information and worksheets to 19 Ministries or sub groups for completion of 2020 budgets. To date, I have received 7, leaving 12 yet to come in. On Sunday September 15th, I will be sending out a reminder to those who have not yet submitted their requested budgets.

Notwithstanding that we are pushing the 2020 Stewardship Campaign to start on the first Sunday in Epiphany (January 5, 2020), we need to build the budget for our programs and expenses this Fall, as in the past. Revenues will be estimated in advance, and (hopefully and prayerfully) confirmed with the results of our Stewardship Campaign.

5. Bylaws, Policies, and Procedures: No report was submitted. Renae Boyum requests guidelines for use and distribution of monies from the Pastor Paul Camper Fund.

6. Fund Development/Stewardship Report: No written report was submitted.

7. Child Care Committee Report: Written and verbal reports were submitted by Keith Boyum. Key points included:

- Calendar; the preschool will close January 2 and 3, 2020 for teacher professional development with pay provided.
- Installation of toilets and sinks to accommodate three additional children.
- Hiring practices; question regarding policy for who conducts second interview with applicant.
- Enumeration of planned purchases of playground equipment.
- Other items including (a) ECC fundraiser 9/22 to support playground equipment purchases, (b) 9/26/19 professional development day for ECC teachers and invited participants from surrounding preschools, (c) location evacuation in the event of an emergency on the ECC campus, (d) teacher evaluations are planned for October, (e) new committee member for the ECC committee, and (f) open house for parents and a Halloween celebration.

MOTION: That the Hiring Practices document section G #1 which currently states “In all hiring decisions, finalists are to be interviewed by at least two different individuals before an offer of employment is made.” be amended to state “In all hiring decisions, finalists are to be interviewed by the immediate supervisor and a member of the pastoral staff before an offer is made.”

Moved by Apoorva Ghosh and seconded by Renae Boyum. Motion carried.

8. Technology Committee Report: No written report was submitted.

9. Administrative Pastor’s Report: Written and verbal reports were submitted by Pastor Steve Swope. Key points included:

- Completed projects including lights and faucet repair in ECC.
- Ongoing projects including AC replacements and estimates on Plumer Hall entry doors.
- New projects including pergola /patio removal bids and bids for additional toilets and sinks in ECC.
- 2020 budget requests have been sent to the Treasurer
- Other items including event online/electronic giving, event registration and options for easing costs for per-transaction fees.

10. Building & Grounds Report: Verbal report was submitted by Teri Houston. Key points included:

- October 20 Work Day

11. Moderator’s Report: Written and verbal reports were submitted by Renae Boyum. Key points included:

- Pastor Sarah Farewell.
- Hiring of Aiden Mitchell to be Interim Ministry for Young People Director.
- Updates for process of finalizing job description for MYP director.
- Budget process has begun.
- Several stories to be welcomed to IUCC in October.

12. Pastor’s Report: No report submitted.

13. Old Business:

MYP Director Job Description

14. New Business:

(A) Record IUCC eVote

1. 8/28/19 per email from Daniel Blackburn

Request from Irma Rosales in which she states request to hire Vanessa Rios. “ Vanessa has a Bachelor Of Science in Child Development . Vanessa also, has experience volunteering at her church as well as with the Boys and Girls Club I am requesting that we hire Vanessa Rios at \$15.00 an hour with paid vacation, holidays and benefits.”

MOTION: To approve hiring Vanessa Rios as an assistant teacher at \$15.00 per hour.

Voting quorum was attained. Motion passed per email from Administration Board Chairperson.

2. 9/3/19 per email from Daniel Blackburn

“Now that Pastor Sarah has moved on we need a stop gap interim MYP Director until a permanent hire can be made. Pastor Dave and I have both spoken with Aidan Mitchell and she is willing to step in. As such I am asking you to vote on the following resolution:

The Administration Board appoints Aidan Mitchell to the position of Interim MYP Director and authorizes her to work up to 20 hours per week at the rate of \$19.00 per hour. This position and salary to be effective from September 1st 2019 until a permanent MYP Director is hired after which Aidan will revert to her previous title and salary.”

Voting quorum was attained. Motion passed per 9/4/19 email from Administration Board Chairperson.

3. 9/6/19 per email from Daniel Blackburn

From Irma Rosales 9/6/19 email: Request to hire Roxanna Cayetano. “Roxanna has a Bachelor Of Science in Child Development . Roxanna also has gained experience working with ages from 2-5 years old while volunteering for her college child development center. The position that we are offering is a floater position. She would be helping with morning 15 minute breaks, lunch breaks and afternoon 15 minute breaks. This is a part time position working 8:30a.m.-2:30 p.m. This position was planned and implemented into our budget. I am requesting that we hire Roxanna Cayetano at \$16.00 an hour with paid vacation, holidays and benefits. Please put this to an e-vote as soon as possible.”

MOTION: To approve hiring Roxanna Cayetano for a part-time position to help with morning 15 minute breaks , lunch breaks and afternoon 15 minute breaks at \$16.00 per hour.

Voting quorum was attained. Motion passed per 9/9/19 email from Administration Board Chairperson.

15. Executive Session: None

16. Return to Regular Session: N/A

17. Adjournment/Closing Prayer: The meeting was adjourned at 9:02 p.m. per motion by David Caruthers and seconded by Penny Portillo. Closing prayer led by Pastor Steve Swope.

The next Administration Board meeting will be Monday, October 21, 2019 at 7 pm.

Respectfully Submitted,

Laura Palen, Clerk of the Administration Board