1. Call to Order: The meeting was called to order at 7:03 p.m. by Chair Daniel Blackburn.

2. Opening Prayer: The opening prayer was led by Pastor Sarah Halverson-Cano.

3. Approval of December 21 Meeting Minutes: Passed as described and submitted to Board Chairperson.

4. Treasurer’s Report: Mark Allen submitted verbal and written reports for the eleven months ending January 31.2021. Key points included:

Re: IUCC March 2021 Financial Statements

Overall Total IUCC Summary
Total IUCC 2021 March results were a loss of ($5.7) thous. this is a significant improvement over the Feb. loss of ($13.7) thous. and the Jan. loss of ($27.6) thous. (see tables 1 and 2) Results were also better than the Mar. budget of ($21.8) thous. by $16.0 thous. as total revenue was 1.1% or $0.9 thous. better and expenses were 15% better or $15 thous. better, primarily positive payroll variances. Results were also better than LY’s loss of ($43.3) thous. by $37.6 thous., as LY’s larger loss was caused by closing down the ECC mid-month Mar. 2020 due to the pandemic. The ECC had its first profit at $2.4 thous. for the month and the general fund had a loss of ($8.2) thous. However, the ECC figure needs to be adjusted to a $0.5 thous. profit as we had a one-time $1.9 thous. pickup from workers’ comp.

Net income adj. for depreciation was $6.9 thous. (table 2) and better than the prior month of ($1.0) thous. by $8.0 thous. vs. a budget of ($17) thous.

Total change in cash + investments for the month was $5 thous. which was $22 thous. better than the budget of ($17) thous. and was $8.8 thous. better than the prior month. Total cash + investments was $464.4 thous. at month-end.

Note: in the dashboard materials on the next page the scales are all relative to measures they represent, so for example, revenue depiction could be $0 - $85 thous. on the y-scale but net income could be on a much smaller scale for example: ($5) thous. to positive $5 thous. on the y-scale so you need to examine each one closely.
The Total IUCC YTD loss is ($47) thous. (table 3) vs. a budgeted figure of ($77.3) thous. producing a positive variance of $30.8 thous. YTD March. Revenue is ($5.5) thous. under budget or (2.4%) and expenses are $35.8 thous. or 11.6% better than budget, comprised of personnel, committees and administrative expenses positive variances.

**ERTC Changes (Employee Retention Credits)**

With the recent charges in the ERTC by Congress we are now able to apply for the payroll credits. Previously businesses could only apply for the PPP or the ERTC, but now we can apply for both as long as the same wages aren’t used to qualify for both. As can be seen in table 4 below, our revenue was down (61.7%) in 2Q 2020 vs. 2Q 2019. You must have one quarter that is down at least (50%) to qualify for ERTC. After that each successive quarter must be below the (20%) decrease threshold, so at this point we have qualified for 2020 3Q (i.e., 34.8%) and 4Q (i.e., 23.2%) for 2020 and 1Q for 2021 at (29%) down vs 2019. 2Q 2021 is forecast at (20.3%) down and will qualify if we hit the forecast but there is not much of a margin of error and 3Q-4Q 2021 forecasts are currently above the threshold so it's very possible we might qualify for the credit. See other memo for more details on the strategy for the ERTC going forward possibilities for 2Q-4Q 2021.

For the general fund, total contributions at $38.3 thous. were below plan by (1%) or ($0.2) thous. and above LY by 9% or $3.8 thous. Total income at $44.7 thous. was 3% above budget and was flat to LY’s figure of $44.7 thous.

General fund YTD contributions at $101.1 thous. were ($4.4) thous. poorer or (4%) poorer than budget and were 4.8% better than LY YTD of $96.5 thous. Total income at $117.3 thous. was (2.7%) or ($3.3) thous. poorer than budget, but was ($24.9) thous. poorer than LY of $97.5 thous. LY included approx. $20 thous. in one-time non-operating gains to income in January 2020. Absent these one-time gains the variance would have been approx. ($5.0) thous. vs. LY YTD.

For Total IUCC, cash and investments decreased from $463.3 thous. in January to $459.8 thous. at month end February to $464.4 thous. in March 2021, a small increase of $4.9 thous. for cash + investments for the month from $290.7 thous. at year-end 2020. The increase in Jan. was due to the 2nd PPP loan/grant of almost $172 thous.

We also need to remember we have used almost ($200) thous. in cash since year-end 2019 as of Mar. 31st. We may likely use up to another ($150) thous. - ($200) thous. during 2021 and the early part of 2022, which will have to be offset by the 2nd PPP loan of $172 thous. and additional borrowing capacity from the new LOC, so we are not out of the woods yet until we reach breakeven for the ECC and regain at least a modest level of profitability to offset the extra expense load in the general fund.
**ECC Results**

The ECC’s results again improved to a post-pandemic high of a $2.4 thous. profit for March vs. a ($0.9) thous. loss in Feb., a ($5.3) thous. loss in Jan. and a ($9.8) thous. loss in December 2020 on a comparable basis. Dec. ’20 was a ($2.0) thous. underlying loss plus $9.8 thous. in grant money and an extra $2.0 thous. in one-time payroll. (See tables 12,13 below).

On a more comparable basis adjusting for extra net working days in the March budget and one-time events (i.e., 23 net working days in March vs 21.75 budgeted days and and a workers’ comp one-time pickup, explained more fully below), the proforma March results were still a profit just lower of $0.5 vs. a proforma budgeted loss of ($6.3) thous., (see table 14) or a $6.8 thous. positive variance.

The actual net profit on an unadjusted basis was $6.8 thous. better than the budgeted figure of ($4.5) thous. for the month. Adjusted net income for depreciation was finally positive at $4.6 thous. vs. a budgeted figure of ($2.3) thous. and vs. ($25.8) thous. LY March 2020. March 2020 was the first month of the pandemic as we shutdown in mid-March 2020. The prior month adj. net income for depreciation on a comparable basis was a $1.2 thous. profit.

Revenue was about on budget at $39.6 thous. or (1%) down and ($0.3) thous. less than the budgeted figure of $39.9 thous. Revenue increased from $37.1 thous. in Feb. and $37.5 thous. in January. Revenue has generally been on a slow trajectory upward since the fall (excluding one-time items in Dec. 2020).

Children increased from 37 to 39 in March (See figure 1 below) and are projected to be 38 in April with est. revenue of $40.1 thous., so basically flat to March. Avg. revenue per child increased slightly to $1,015 vs. $1,002 and $988 in the prior two months of Feb. and January 2021, respectively.

Payroll at $31.0 thous. or 78.2% of revenue was better than the Feb. figure of 88.4% of revenue and was better than the budgeted figure of $36.8 thous. and was $1.8 thous. better than the prior month of $32.8 thous.

To be on a more comparable basis (table 14 below), March payroll needs to be adjusted upwards by $1.9 thous. as workers’ compensation expense was negative due to a refund from 2020 and should be $0.8 thous. instead. Budgeted payroll also needs to be adjusted upwards another $1.9 thous. as March had 23 net working days vs. 21 net working days in Feb 2021. Avg per month net working days are 21.75 days for the entire year and the budget is based on average days of 21.75 per month. On a proforma basis with these adjustments, March proforma payroll was $32.8 thous. and adjusted budgeted payroll was $38.6 thous. or a positive proforma variance of $5.8 thous.

Other, non-depreciation/non-payroll expenses at $4.1 thous. were $1.4 thous. better than budget and almost $1.0 thous. higher than the prior month.

Total change in cash + investments was $7.1 thous. vs. a budgeted figure of ($5.8) thous., producing a variance of $12.9 thous.
5. **Bylaws, Policies, and Procedures:** Anne Rosse submitted a written report. No action is needed. Key points include:

- Working with Treasurer Mark Allen to revise Policy 3.01, Cash Management;
- As needed, additional policy and procedure work that may arise from our lived experiences during a pandemic; and
- Supporting the new Diversity and Inclusion Ministry’s expressed desire to review bylaw language for inclusivity when they are ready to undertake that project.

6. **Fund Development/Stewardship Report:** Renae Boyum submitted a written report. No action is needed. Key points include:

- Committee held two "giving leader salons" for those who were in the top 25% of those households who contributed to the 2021 Stewardship campaign. 20 households participated (out of a possible 32 households). The purpose was to say thank you and to get feedback on the recent stewardship campaign and their ideas for the future. Committee asked them to share their stories of what IUCC has given to them.
- Pastor Sarah sent thank you notes to all those who participated in the salons. Committee discussed ways to expand these discussions to more participants.
- The FDC committee continues to meet and is focusing on "planned giving" programs and opportunities for the future financial health of IUCC.
- The FDC committee is committed to the following:
  - Importance of building relationships
  - Focusing on the importance of giving -- sharing peoples' stories -- how does giving impact and change lives?
  - Thanking people for their gifts
  - Understanding that giving is a joyful opportunity for both the giver and receiver of the gift!

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

- Minimum Wages of $15.00/hr.
- Enrollments.
8. **Administrative Pastor’s Report**: Written and verbal reports were submitted by Pastor Steve Swope. Key points included:

- **Completed Projects**: Exterior windows on the sanctuary, meeting rooms, and office-front were washed on April 2. On the same day, the carpets in the preschool were cleaned.
- **Ongoing Projects**: Several minor repairs around the property. Overall, our facilities and landscaping continue to be in good shape. The fire alarm system will be inspected and tested. Fire extinguishers will also be inspected and recertified by the end of the month. New dumpster enclosure will be completed soon, at no cost. The Letter of Intent (re: SCE easement) was sent to the contractor after it was approved. SCWD Project is still in process.
- **Future Projects**: Carpets in the sanctuary and Plumer Hall need to be cleaned, light bulbs in the sanctuary need to be replaced. The sanctuary work will require renting a lift. This should all be done before holding any indoor services. The piano will also need to be tuned.
- **Re-Opening IUCC**: We have now held two successful outdoor events – the Cub Scout Pinewood Derby in March, and our own Easter service on April 4. We have also had multiple contacts from persons or groups interested in using/returning to our facilities. With increasing numbers of vaccinations and lower case numbers in the county, first steps to re-open seem timely and appropriate.

9. **Building & Grounds Report**: No report was submitted.

10. **Moderator’s Report**: Written and verbal reports were submitted by Tricia Aynes. Key points include:

- Easter celebration at IUCC virtual and in person services.
- Nominating Committee work related to serving for the July 2021-June22 term.
- Spring Congregational Meeting expectations as described in IUCC Bylaws. We need a majority vote of both boards to conduct the meeting electronically. This is needed at tonight’s meeting so that the congregational meeting can be scheduled and planned for.
- IUCC bylaws further require a forum be scheduled at least 7 days prior to the Spring Meeting when that meeting is to be held electronically. The Sunday before the proposed meeting is Mother’s Day, which is not optimal for the forum. Staff suggests the forum be held Wednesday night, May 5 via Zoom.
- Request regarding gift for Joshua Chandra to celebrate his recent marriage.

**MOTION**: To hold the Spring Congregational Meeting electronically on May 16, 2021 via Zoom. Moved by Tricia Aynes, seconded by Jon Ingal. Motion passed unanimously. All agreed to have the forum on May 5, 2021. Keith and Mark agreed to be there to answer questions.

**MOTION**: To approve use of church media to inform the congregation about Josh Chandra's wedding and online gift registry if they wish to provide the happy couple with a gift. Mark Allen will ask Policies & Procedures Committee to take a look at the issue and develop a consistent policy. Moved by Tricia Aynes, seconded by Dorothy Duncan. Motion passed unanimously.

11. **Pastor’s Report**: Written and verbal reports submitted by Pastor Sarah Halverson-Cano. Key points include:

- Easter Sunday celebration.
• Proposal is to return inside in-person worship, to do so on a once a month basis, then to return for the 9:30am service all summer. The intention will be to livestream the 9:30am in person, inside service at about 11am (maybe 11:30am) so that the church is not displacing its community’s viewing habits and is still meeting the needs of those who want to be present or at home. In addition to services, staff would like to begin bringing small groups back in which would include both IUCC and outside groups. Reopening plan available to review.

• MYP Director, David Perez concluded his ministry with us on Easter Sunday. Need to begin a task force that should include MYP members and admin board and perhaps others to explore options that may lead to a search committee to replace him. This should be done in accordance with the 5 year plan in place and looking forward to a new plan and how we can be mindful of the needs of the church.

• Proposal to lift all IUCC employees to $15 an hour minimum. Pastor Sarah suggests that this should be an IUCC minimum wage policy that should be re-addressed annually so as to be mindful of the cost of living in the community. Request that the Admin board address this church-wide, though the majority of our employees affected would be in our childcare center.

• Possibility of bringing back another teacher to ECC, shortening ECC summer hours by 45 min so can save on costs, and examining ECC fee schedule for next fall.

• Working with Coordinating Council as we look forward into a new year of lay leadership.

MOTION: To accept Part 1 of the April 2021 Reopening Plan (Worship) as submitted as long as singers wear masks for the first two months (to be re-evaluated in July). Moved by Tricia Aynes, seconded by Jon Ingal. Motion passed unanimously.

MOTION: To accept Part 2 of the April Reopening Plan (Inside Groups) as long as we follow CDC and State guidelines, let inside groups make their own choices between in-person and virtual gatherings, and discourage food and drink use. Moved by Tricia Aynes, seconded by Jon Ingal. Motion passed unanimously.

MOTION: To accept Part 3 of the April Reopening Plan (Outside Groups) at staff discretion as long as outside groups follow our limits, adhere to CDC and State guidelines, and sign hold harmless and other required documents. Moved by Tricia Aynes, seconded by Dorothy Duncan. Motion passed unanimously.

12. Old Business: None

13. New Business:

(A) Record IUCC eVotes as follows:

(1) 3/18/21 per email from Daniel Blackburn
Hi everyone,

Steve is asking us to approve a motion to update the signers on our PacWest bank account. Please see his email below for the context and then reply all with your vote.

---------- Forwarded message ----------
From: Steve Swope <steve@iucc.org>
Date: Thu, Mar 18, 2021 at 11:18 AM
Subject: re: PacWest Bank account
To: Daniel Blackburn <jlewis42@gmail.com>

Hi, Daniel.
As you may remember, we have a bank account at PacWest Bank (the Tustin branch), which is where the PPP funds have been deposited.
Because that account was originally planned to be discontinued after the building project, I was never made a signatory to it. The only signers on that account are Mark Allen, Renae Boyum, and David Schofield. Because we are using that account again, we need to have current signatures. We waited, instead of doing that in July, expecting Mark to be back in town. Renae has graciously signed some checks for us, so Heidi can transfer PPP funds into our regular accounts.
I just talked with PacWest, and since we have been a customer for so long, we can change the signatures by providing email documentation! I would like to do that as soon as possible, since we still have significant funds in the account.
Can you do an e-vote of the Admin Board, to approve the following persons as signers on IUCC’s account at Pacific Western Bank, effective immediately:
Steven E. Swope, Administrative Pastor
Mark Allen, Treasurer
Patricia Aynes, Moderator
Daniel Blackburn, Administration Board Chair
Sarah Halverson-Cano, Senior Pastor

Thanks very much!
Steve

Voting quorum was attained. **Motion passed with six in favor and one abstention per email 03/20/21 from Administration Board Chairperson.**

(2) 3/28/21 Daniel Blackburn and Received by the A-Board as a motion:

Some of you may remember having ushered folks through the ordination process, and will recall how you've supported members in discernment before. There is a tradition of most churches, and having personally benefited from it nearly 20 years ago, I know that it has been the tradition of IUCC as well, that shares in some of the costs of the ordination process. After having spoken with Daniel, I'd like to propose that IUCC split the cost that is not picked up by the association, with Eduardo Arismendi-pardi from the admin board's funds. Unless someone recalls where else it has been taken from in the past this would probably be the easiest solution. IUCC's share would be $310.
Will you support this declaration of support by offering to split the remaining share of the required psychological evaluation for Eduardo?

Thank you,
Sarah

-------- Forwarded message --------
From: *Eduardo jesus Arismendi-pardi* <babuelreyso@aol.com>
Date: Sun, Mar 28, 2021 at 2:15 PM
Subject: Re: Section A interviews
To: <pastorsarah@iucc.org>

The bill is $1,005.00 and I am responsible for $620.00. The remaining amount goes to the Association. I can maybe split this amount of $620.00 with IUCC and then IUCC would mail the check to the provider when it gets closer to my appointment time. My appointment for the final report is on May 19th. Perhaps once I fill out the forms and mail my part of the cost then IUCC could do the same. **Eduardo**

Voting quorum was attained. **Motion passed per email 03/31/21 from Administration Board Chairperson.**
3/31/21 per email from Daniel Blackburn

Hi everyone,

Pastor Steve is asking us to approve a letter of intent in regards to the updated SCE easement on our property. Please see his message below and then reply all with your vote. One additional note, he sent me a revised draft of the letter (which I am attaching here) that is more specific about what equipment we are granting the easement for.

---------- Forwarded message ----------
From: Steve Swope <steve@iucc.org>
Date: Tue, Mar 30, 2021 at 2:24 PM
Subject: re: parking-lot project easement
To: Daniel Blackburn <jlewis42@gmail.com>, Sarah Halverson-Cano <pastorsarah@iucc.org>, Tricia Aynes <tricia_aynes@yahoo.com>

I mentioned in my March report to the Admin Board that IUCC will be asked to approve a new easement for Southern California Edison, for placement of electrical equipment related to the underground water-control facility at the back of our parking lot. I have received a drawing (attached) showing the existing and new equipment (conduit, cabinet, meter). I am also attaching the text of a Letter of Intent, which has been requested so SCE can continue the easement process.

Can the Admin Board e-vote on this, so the process can go forward?

Thanks,
Steve

Voting quorum was attained. Motion passed per email 04/01/21 from Administration Board Chairperson.

(B) Campus Safety Task Force
Daniel reported that we need to revisit and update this Task Force given the recent mass shootings. It is especially important now that we are reopening. He asked if anyone would like to volunteer to be on it. Pastor Sarah, Daniel, and Tricia will serve, with others to be added.

14. Executive Session: The Administration Board entered into Executive Session at 8:18 pm.

15. Return to Regular Session: The Administration Board returned to regular session at 8:52 pm.

MOTION: To approve raising the hourly salaries of three ECC employees as follows: (1) Ms. Anju Sharma, from $14.75 to $15.00 per hour; (2) Ms. Marta Solis, from $13.45 to $15.00 per hour; and (3) Ms. Erika J. Diaz, from $14.48 to $15.00 per hour; and that these raises be effected as of the first payroll following the adoption of this resolution. Moved by Laura Palen, seconded by Penny Portillo. Motion passed unanimously.

MOTION: To amend the previous motion to include any remaining IUCC staff who may be affected to ensure that all our employees receive a minimum wage of at least $15 per hour. Moved by Tricia Aynes, seconded by Jon Ingal. Motion passed unanimously.

16. Adjournment/Closing Prayer (Steve Swope): The meeting was adjourned at 8:55 p.m. per motion by Penny Portillo and seconded by Dorothy Duncan. Motion carried.
Respectfully Submitted,

Laura Palen,
Clerk of the Administration Board