

**Minutes**  
**North United Methodist Church**  
**BOARD OF DIRECTORS MEETING**  
**November 18, 2020 \* 5:30 p.m.**  
**ZOOM MEETING**

***Members***

Ron Gifford, Chair  
Marie Powell, Vice Chair  
Troy Barker, Secretary  
Jack Leonard, Treasurer  
Jacqueline Blackwell (LL)  
Alan Archibald (LL/MC)

Jeff Bonner (Trustees)  
Peter Chen (At large)  
VACANT (Finance)  
Jeff Eggert (At large)  
Mai Cooper (At large)  
Garland Graves (SPRC)

***Ex Officio***

Darren Cushman Wood  
John Drake, Finance Director

1. Pastor Darren gave the opening Prayer.
2. Roll Call was taken. The following members were present, Ron Gifford, Marie Powell, Troy Barker, Jack Leonard, Jacqueline Blackwell, Alan Archibald, Jeff Bonner, Peter Chen, Jeff Eggert, and Garland Graves. Staff members present, Darren Cushman Wood and John Drake
3. Minutes of October 28, 2020, meeting approved.
4. Finance Committee Reports – John Drake
  - 2019 Audit  
The 2019 Audit has been completed. Copies of the audit were distributed to board members; no significant issues were found in the audit. Strengthening of controls was suggested.
  - Stewardship Campaign  
We have received 171 Pledges so far, totaling to \$ 840,000 towards the goal of \$1,030,000. Last year we had 240 pledging units.  
We are at 83% of the goal.  
64% of the Pledges have increased at least 5%.
  - 2021 Budget  
The budgeting process is proceeding. All staff members have submitted their 2021 requests. John is waiting on 2021 firm numbers for 2021 revenue before presenting the budget.

- Monthly and YTD Financial Review.

## Notes to October 2020 Financial Statements

### Balance Sheet

**Cash:** \$670,142.37 as of October 31 compared to \$699,029.24 as of September 30. Please note that we receive 30,000 per month via online giving. Please review the Cash Summary for October to see cash amounts by account.

### Budgeted Income Statement

#### Income

**Budgeted Amounts Explanation:** The monthly budget amounts shown for Current Year Pledges and Non-Pledge Contributions have been adjusted to reflect seasonal variations by using the average of actual results over the last three years as a guide. The budget amount shown for each of the other income line items is its annual budgeted amount divided by 12.

**Pledges:** \$14,619 over budget for October, and \$88,923 over budget YTD. The actual prior YTD pledge income was \$229,000 less than the actual current YTD pledge income.

**Sixty-one Giving Units have contributed at more than 100% resulting in \$75,000 in funds received ahead of schedule. Of the Sixty-one, thirty-six are above 100%.**

**Non-Pledge Contributions:** \$8,884 under budget for October and \$58,405 under budget YTD. Actual current YTD non-pledge income was \$48,000 less to Actual prior YTD.

#### Expenses

**Budgeted Amounts Explanation:** The monthly budget amounts shown for Utilities and other expenses such as Grounds and Upkeep, Audit, and Janitorial Supplies have been adjusted to reflect seasonal variations using the average of actual results over the last three years as a guide. The budget amounts shown for other expense line items are annual budget amounts divided by 12.

**Wage and Salaries:** We were \$7,679 under budget for October and \$52,103 under budget YTD. This is the result of a Pastor changing their Housing Allowance to more favorable tax treatment. Also, three positions are not filled: one custodian, one childcare, and the Pastor of Mission and Outreach. The result of the financial statement is more Housing Allowance and less to Wages and Salaries.

**Housing Allowance:** \$416 over budget for October and \$11,667 over budget YTD due to the shifting of Wages to Housing Allowance.

**Health Insurance:** YTD is \$259 over budget for October. We should be under budget for the balance of the year due to the lower Medicare supplement and Part D premiums we are paying for one employee in lieu of participation in the group plan.

**Utilities:** Total utilities (electricity, heating fuel, and water/sewer) were \$912 under budget for the month. Water/Sewer was \$1,034 over budget for October and \$430 over budget YTD. Electricity was \$1,493 under budget for October and \$4,519 under budget YTD.

**Contracted Services:** \$3,200 under budget for October and \$478 over Budget YTD.

**Postage:** \$365 over budget for October and \$1,630 over budget YTD. The additional expense for October 2020 was for Pledge Card mailing.

**Audit:** \$5,000 on the audit. The audit is under budget and completed.

#### **Summary:**

- Total revenue was \$3,334 over budget for October and \$19,630 over budget YTD but was \$118,000 more YTD than actual prior YTD revenue.
- Expenses were \$19,488 under budget for October, and \$121,167 under budget YTD. The decrease in expenses for October and YTD results from staff attention to detail in regards to the budget. Actual YTD expenses were \$184,000 less actual prior YTD expenses,
- The actual operating deficit through October was \$57,784 compared to the \$356,000 operating deficit for the same period last year. The deficit is primarily attributed to a decrease in non-pledge contributions.
- Overall, the results of operations for the first ten months of this year are substantially improved over the same period last year. Staff continues to review their budget to actual both monthly and YTD.

#### 5. Trustees – Jeff Bonner

- Planning work continues with the Restroom, Conference Room, and Parlor upgrades and remodel.
- Andy Hein is finalizing the lighting project for the west entry steps.

6. Land Development – Pastor Darren

- The former Ace Hardware building has been listed for sale. No listing price has been disclosed.
- Work continues to spruce up the former flower shop property.

7. Staff Parish Relations Committee – No report

8. Ministry Council – Alan Archibald

Advent Festival - Is Sunday, December 6, 5:30 PM.

This year we will be outside in the parking lots. The North Winds will provide Christmas carols to sing along to; we will hear the story of the birth of Jesus and meet some interesting characters. Come and see the shepherds with their sheep, the Holy Family and the donkeys, and the magi with the llama. We will collect diapers and wipes during this event that will be donated to the mothers in the IU Health and NFP postpartum group.

9. Leadership Development – Topic moved to be discussed at the scheduled church/charge conference.

10. Senior Pastor/Administrative – Pastor Darren

Pastor Darren advised the board of the recent communication provided by the Bishop ordering in-person worship services not to resume at this time.

<https://www.inumc.org/bishop/covid-19-update-an-announcement-from-bishop-trimble/>

- Current 2 Week Rolling Average of New Covid-19 Cases for District 5 (Marion & surrounding counties)

June 17 - 106, June 24 - 72,

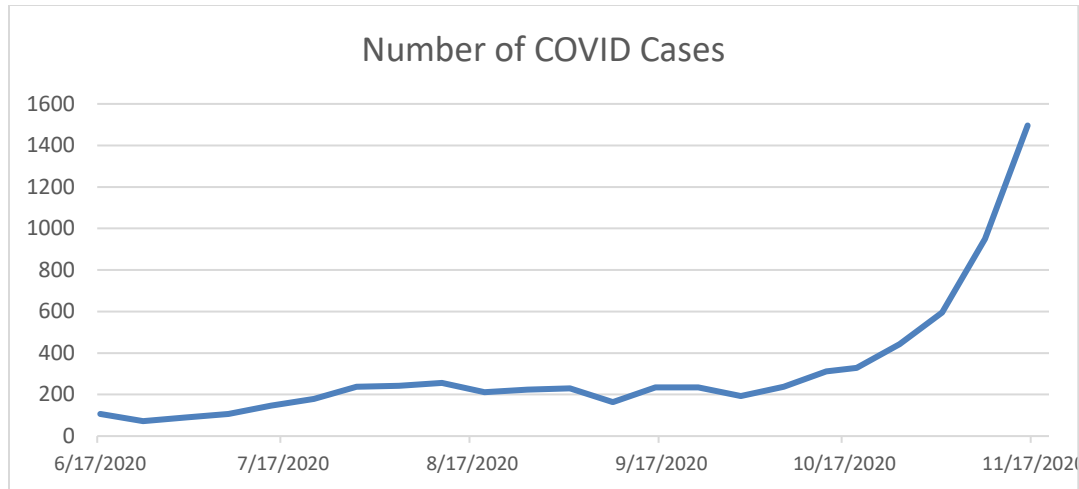
July 1 - 90, July 8 - 106, July 15 - 146, July 22 - 179, July 29 - 238

Aug 5 - 242, Aug 12 - 256, Aug 19 - 212, Aug 26 - 224

Sept 2 - 230, Sept 9 - 164, Sept 16 - 235, Sept 23 - 235, Sept 30 - 193

Oct 7 - 237, Oct 14 - 312, Oct 19 - 329, Oct 26 - 443,

Nov 2 - 595, Nov 9 - 949, Nov 16 – 1496



- Pastor Darren reviewed the results of the In-Person Worship Survey - 111 survey participants.

**Question 1**

Given the current conditions in Marion and the surrounding counties, would you attend a worship service in the sanctuary with all of the following provisions: Advanced registration required; Limited attendance; Temperature check at the door; Masks worn at all times; Social distancing practiced; No physical contact; No congregational singing or choir/ensemble performances?

**Yes: 38; No: 73**

**Question 2 (Answered 37)**

If you answered yes to Question 1, how often would you attend?

**Weekly: 15; 3 times a month: 4; 2 times a month: 10; Once a month: 7; One time: 1**

No Other Business Meeting Adjourned.

**Next Meeting December 16 (3<sup>rd</sup> Wednesday, due to Christmas week)**

Submitted by Troy Barker – Board Secretary

**Agenda**  
**North United Methodist Church**  
**CHURCH CONFERENCE/ANNUAL MEETING**  
**November 18, 2020 6:20 p.m.**  
**ZOOM MEETING**

1. The meeting was called to order by Reverend Darren Cushman Wood
2. Action on nominations of 2021 church leaders (Committee on Leadership Development)  
The following individuals were nominated as indicated. The following slate was approved.

*Lay Delegate to Annual Conference - Perry Kea (2024).*

*Vice-Chair Board of Directors - Orson Mason (2024).*

*Treasurer - Jessica White (2023).*

*Staff Parish Relations Council At Large, Tim Rankin Barker (2023) and Shawn Denney (2023).*

*Trustees - John Hughes (2023), Sarah Galloway (2023), Debbie Hinderliter Lewis (2023).*

*Finance - Chair – Charles Young (2023), Members; Heidi Horton (2023), Lyn Berkebile (2023).*

*Leadership Development Committee - Amber Denney (2023), Jeremy Warriner (2021).*

*Ministries Council - Chair and Co-Lay Leader - Eric Lekberg (2023); Discipleship and Formation – Eric Galloway (2021), Youth Council – Tim Rankin Barker and Peter Chen (2021); Mission and Outreach – Carolyn Svirsky (2021).*

3. Approval of clergy compensation, housing allowances, and related IRS matters.

Darren Cushman Wood – Compensation - **APPROVED**

Salary – \$81,174.61, Housing Allowance - \$25,000, Income Exclusion - \$25,000,  
Travel Reimbursement - \$1,500, Continuing Education - \$1,500, Mileage Rate \$0.575 per  
mile.

IRS Matters - The following motion was **APPROVED**.

**Motion - Darren Cushman Wood**

*It is resolved that \$25,000 of the cash salary of \$80,370.90 provided to Pastor Darren Cushman Wood, as well as a housing allowance of \$25,000, to the extent that it is used to provide a home, be considered a Clergy Housing Exclusion and excluded from reportable compensation under section 107 of the Internal Revenue Code of 1986.*

4. Meeting Adjourned - 6:40 PM