

**MINUTES**  
**North United Methodist Church**  
**BOARD OF DIRECTORS MEETING**  
**January 26, 2022 \* 5:30 p.m.**

**ZOOM MEETING** – see email for complete login instructions, including phone number.

***Members***

Marie Powell, Chair  
Orson Mason, Vice Chair  
Troy Barker, Secretary  
Jessica White, Treasurer  
Eric Lekberg (LL/MC)

Jeff Bonner (Trustees)  
Charles Young (Finance)  
Mai Cooper (At large)  
Garland Graves (SPRC)  
Mary McDonald  
Lyn Berkebile

***Ex Officio***

Darren Cushman Wood  
John Drake, Finance Director

1. The meeting began at 5:30 PM –  
Roll Call the following members were present: Marie Powell, Orson Mason, Troy Barker, Jessica White, Eric Lekberg, Jeff Bonner, Charles Young, Garland Graves, Mary McDonald, and Lyn Berkebile, Ex Officio - Darren Cushman Wood, and John Drake;  
Board Member Mai Cooper was not present.
2. Opening Devotion – Pastor Darren provided us with a devotional.
3. Approval of Minutes of December 15, 2021, meeting (Marie)  
The minutes of the January 26, 2022, meeting was unanimously approved. It moved by Orson, seconded by Jessica.
4. Marie Powell introduced our new members, Mary and Lyn; each board member introduced themselves.
5. Committee/Board/Senior Pastor Reports  
Finance – John Drake & Charles Young – (report attached)

Charles – Presented the 2022 Budget. The 2022 budget was modeled closely to the 2021 budget. The SPRC recommended increase was included in the budget. A Q//A session occurred – all questions were answered. The question regarding the amount staff increase was questioned. After March, the board asked SPRC to reevaluate the financial condition (income and wages) and report back to the board.

The following motion was moved by Orson and unanimously approved. The action is for the board to approve the 2022 Budget and establish an agenda item for April to review staff salaries again.

John presented the December financials (Attachment # 1).

The question was asked if North used any revenue-based actuarial results (in evaluating our income. Darren provided feedback that his task was completed approximately five years ago. The board asked the finance committee to reevaluate the information and report their findings back to the board.

## 6. Other Committee/Board/Senior Pastor Reports

- Trustees – Jeff Bonner  
Jeff reported that he was re-elected as the chair of Trustees.  
Church renovations walkthrough occurred today, 1/26/22.  
We are currently upgrading some fire prevention equipment.  
Recent HVAC repairs have been completed.  
Trustees are evaluating options for window repairs.  
New furniture is on order for the Parlor.  
Trustees are evaluating changing the name of Parlor to the “Gathering Center.”
- Ministries Council – Eric Lekberg  
Ministries Council did not meet in January.  
The Ministries Council has postponed the Leadership Summit “Hootenanny” to April 4, 2022.  
Mask Mandates were discussed. Eric provided a motion that such mandates be extended through February 28, 2022. The motion was seconded by Troy and passed unanimously.
- Staff Parish Relations Committee – Garland Graves  
Garland reiterated that SPRC and Finance would be reviewing income and staff salaries in the spring.
- Land Development – Pastor Darren  
Mapleton Fall Creek’s letter (previously distributed) was reviewed and discussed.  
The board asked for some clarification on the language regarding property transfer.  
Darren will review with Mapleton Fall Creek and potentially return us a revised document.
- Leadership Development – Pastor Darren  
Darren asked us to block April 4 as a revised date for the Leadership Summit “Hootenanny.”

- Senior Pastor/Administrative – Pastor Darren  
Stewardship – On January 10, reminder letters (14) were sent out to pledgers from last year that had not pledged this year. On January 17, a request letter was sent out to individuals that had pledged in prior years but not over the last two years. During the first quarter of 2022, the Stewardship Committee vis Darren will be sending letters to out-of-state families to encourage their engagement with online worship and possibly stewardship.

7. New/Other Business

There are no new updates regarding BSA.

East 10<sup>th</sup> Street last worship service was December 26, 2021.

8. Adjournment

The meeting was adjourned at 6:50.

9. Executive Session (if requested) See [January 2015 minutes](#), page 6, item 7.

**Meetings Scheduled for 2022**

January 27 ✓	April 27	July 27	October 26
February 23	May 25	August 24	November 30*
March 23	June 22	September 28	December 21*

*Attachment # 1*  
**Notes to December 2021 Financial Statements**  
**Prepared by John Drake**

**Balance Sheet**

Cash: \$1,182,163.62 as of December 31st compared to \$1,242,793.60 as of November 30th. The decrease in cash is the result of a payment for renovation for \$36,969.64 and the monthly mortgage payment. To give some perspective on cash, we started January 2021 with \$870,386.48. Please note that we receive \$30,000 per month via on-line giving. Please review the Cash Summary for December 2021 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 budget amount divided by 12.

Pledges: \$51,928 under budget for December, and \$51,463 under budget YTD. Actual prior YTD pledge income was \$10,000 more than actual current YTD pledge income.

Non-Pledge Contributions: \$4,824 under budget for December and \$15,554 under budget YTD. Actual prior YTD (2021) non-pledge contribution income is \$14,000 more than actual current YTD pledge income. The budget amount was reduced from \$125,000 to \$80,000 to reflect the effect of not having live in-person services.

Non-Discretionary Income: Per the Auditors, I have shown the bequest as income in 2021 for \$174,987.76 Total of Memorial Funds \$22,750 transferred in 2021. Transfers from Bread and Bowl and Farmers Market in December totaled \$10,187 to cover program cost paid from the Operating Budget. The total of all the amounts for Non-Discretionary income was \$207,923.

**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 by 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 are \$5,103 under budget for December, and \$87,022 under budget YTD.

Health Insurance: We are \$3,090 over budget for December and \$16,342 under budget YTD.

Utilities: Total utilizes (electricity, heating fuel, and water/sewer) were \$3,761 over budget for the month and \$4,895 under budget YTD. We were auto-billed for November and December in December.

Insurance: We paid our annual premium \$3,916 for Workers Compensation Insurance

Office Supplies: Two large cost this month: paper for the Sunday Bulletins \$950, and ink refill for the Postage meter \$350.

**Summary:**

Total revenue from operations, not including the \$174,686 of bequest Income, was \$47,809 under budget for December and \$62,083 under budget YTD. Actual prior YTD income was \$15,000 more than actual current YTD income. December was not as strong as 2020 in either Pledge or non-pledge contributions. The recording of the bequest as income reflects better than the actual cash position of North.

Expenses are \$3,335 over budget for December and \$156,806 under budget YTD. We paid both November and December electric in December. The result being that we were over budget for the month.

Expenses for 2021 YTD are \$59,000 under 2020 YTD. Expenses were kept under control due to open positions not being filled, and staff monitoring their expenses effectively.

The actual operating deficit through December was \$77,050. The budgeted deficit through December was forecasted as \$193,700.

