

TRINITY LUTHERAN CHURCH
Church Council Minutes
July 31, 2021

MEMBERS PRESENT: Pastor Karri Anderson, Colleen Guilfoile, Sherry Holt, Cathy Johnson, David Johnson, Nancy Johnson, Craig Martin, Leroy Mitchell, Pastor Terry Nordheim, Jackie Otte, Gary Peterson, Linda Popa, Katie Roche

MEMBERS ABSENT: Heather Wehrenberg

GUESTS: None

1. MEETING CALLED TO ORDER: Called to order at 1:33 P.M. by Craig Martin, President
2. APPROVAL OF THE AGENDA: MM by Katie Roche to approve the agenda. MS by Nancy Johnson. MP.
3. APPROVAL OF THE JUNE COUNCIL MEETING MINUTES: MM by Katie Roche to approve the June Council Minutes. MS by Colleen Guilfoile. MP.
4. PASTOR'S REPORTS--Pastor Terry and Pastor Karri:
 - The reports were discussed earlier in the day during the Retreat time. Nothing new to add.
5. TREASURER'S REPORT--Sherry Holt:
 - June financial information shows that the church is doing well--giving is up, loose offerings are ahead, expenses are under budget, and Year-to-Date Income Less Expense is \$10,530.06.
6. REVIEW OF DEDICATED FUNDS AND SPENDING AUTHORIZATION--Sherry:
 - Sherry handed out a Dedicated Accounts Report which, although slightly out of date, is representative of Dedicated Funds, their purpose, and the committee responsible for a specific fund.
 - Sherry explained that Dedicated Accounts are not part of the budget. Before funds are spent, a committee needs to make sure where the funding is coming from and what funds are available for it.

OLD BUSINESS

7. FORMAL APPOINTMENT OF BUILDING COMMITTEE (5-9 members with Council President and Sr. Pastor as non-voting) (council approval is scheduled for Aug. 17 meeting)--Pastor Terry:
 - Pastor Terry tabled this until the August 17th Council Meeting.
8. STAFFING UPDATES/VACANCIES--Katie:
 - Katie said that they are close to posting the position on three sites for Music Director. She will send the posting to the Executive Committee this week for approval.
 - The Children's Ministry Director job description has not changed. The number of hours for the position will be discussed. That position will be posted this week as well.
 - Personnel have not looked at Bonnie's position yet. She retires at the end of October.
 - Katie said that all the personnel performance reviews have been completed except for one remaining staff position.

9. EXTERNAL AUDIT OR EXTERNAL REVIEW DISCUSSION--Possible Amendment to the April Council Motion:

- Sherry said that she works with the accounting firm CarlsonSV. She had a conversation with Margo from CarlsonSV concerning an external audit at Trinity, and Sherry and Twyla participated in an audio/video meeting with Margo about an audit. Since there has been a recent financial review completed at Trinity, Margo did not see what value there would be in conducting an external audit. She suggested an "Agreed Upon Procedures" agreement that would check items such as cash balances, depreciation, payroll, and dedicated funds, etc. She said she would make sure that things are being done properly and also go through old audit reports. CarlsonSV could start this by the end of October and be done by mid-November for a cost of \$4,000-\$5,000. This would require an amendment to the motion made and approved by the Council in October, 2020 for an external audit.
- This was followed by much discussion on the differences between a review compared to an external audit. At the time the motion for an external audit was made and approved by the Council, Georgia, from Akins Henke and Company, gave an estimate for an external audit of about \$7,500. The "Agreed Upon Procedures" estimate with CarlsonSV (a copy of the agreement was given to Council members) is \$4,000-\$5,000. No one on Council can recall if and when we have ever had an outside audit done at Trinity. The Council made and approved a motion in October, 2020 to get an external audit, and it also made and approved a motion in April, 2021 "to take money for the external audit from the Operational Reserve."
- David read an email he received from Phil Diemel related to the proposed "Agreed Upon Procedures" document that was also given to the Council members. Phil's comments basically highlighted the fact that the proposed agreement was only for three quarters of the year and not an accounting for the entire year. Phil suggested that one option would be to wait to do the entire year of 2021 and give a complete audit report to the Congregation when the audit is finished. If CarlsonSV does an external audit, which may add to their previous estimate, and the work goes into the spring of 2022, we could give a report on the audit by letter or wait and report to the Congregation at the Fall Annual Meeting.

David then suggested that we ask CarlsonSV if they would provide us with recommendations for what best practices are in regards to which policies and procedures we should have in place concerning the handling of our money from members and for various funds we have, ie: what should we do after we receive money, who should count it, how to and who should process various funds, how they should be accounted for, and how they should be recorded and by whom. Sherry agreed to do more research with Georgia's accounting firm, (Akins Henke and Company, who gave us the \$7,500 estimate for an external audit), and with Margo's firm (CarlsonSV) to discuss a new request with them. More discussion to follow.

10. COUNCIL MEMBER COMMITTEE LIAISON ASSIGNMENTS REVIEW:

- Craig encouraged all new Council members to ask questions if they feel they do not understand everything concerning their Committee assignments.

11. TRINITY GARAGE AND BAKE SALE--PROCEEDS DISCUSSION--Coke:

- Coke said suggestions are taken for where garage sale profits should go. Those suggestions are given to Witness and Outreach. The Council will approve the Committee recommendations. The question was asked, "is that necessary?" Coke said that the money is divided into five categories, but the amounts can vary. This year, the focus is on programs for Trinity and outreach.

12. ReSTART COMMITTEE LETTER AND DISCUSSION RELATED TO FALL PLANNING--

Gary:

- Prior to the Council Meeting, a letter from ReStart was approved and sent to the Council. The Committee encourages people to get vaccinated. There are currently no restrictions in place if things continue to remain stable with no changes. They also encourage people to wear a mask if they choose to and worship online if desired.
- The Committee will meet again in August. There will be further communication with the Congregation, and things could change quickly if the number of Covid-19 cases goes up. Katie asked if children under four need to wear a mask in Church--the answer is "yes".
- Leroy said the Church needs two more air purifiers for the basement at a cost of \$675. each. Gary suggested some fans that would move the air around, and those would be inexpensive.

NEW BUSINESS

13. FALL WORSHIP SCHEDULE:

- Fall Worship schedules were discussed earlier in the day during the Retreat schedule, and there is additional discussion needed with committees. More to follow.

14. FALL EDUCATION OPTIONS AND DISCUSSION: Tabled

15. ELCA CONGREGATIONS LEAD (Two Year Participation From TLC):

- Pastor Karri introduced the Council to a "Congregations Lead Initiative" that is a "new, two-year program that will gather a cohort of 50 congregations from across the ELCA to unleash and harness their collective genius and discover new and useful ministry innovations." Trinity will apply, and if accepted Trinity would pay a \$500 registration fee and receive a possible grant. More information to follow.

MM by David Johnson to move forward with an application for the Congregations Lead Initiative program. MS by Leroy Mitchell. MP.

- If accepted, the Council will decide where the \$500 registration fee will come from.

16. LILLY ENDOWMENT GRANT--FAITH COMMUNITIES TODAY (A Grant to Explore the Pandemic Impact on Congregations)--Pastor Terry:

- Pastor Terry passed out an explanation of "Exploring the Pandemic Impact on Congregations". The project explores the "Pandemic Impact on Congregations: Innovation Amidst and Beyond COVID-19..."
- Trinity would be part of a study to offer what we are doing now and what we will be doing in post-pandemic times. We will explore the pandemic's impact on Trinity and how it will shape our future. The consensus was to move forward with this. A form needs to be

filled out, and besides helping us shape our future, participation can also involve compensation to the Congregation.

17. OTHER:

18. REMINDERS: Council Devotions for August 17th Meeting...Pastor Terry will read from "Reclaiming the L. Word" by Kelly Fryer.

19. RETREAT CLOSING

20. ADJOURN:

MM by Leroy Mitchell to adjourn. MS by David Johnson. MP. Meeting adjourned.

Minutes Submitted by Cathy Johnson, Secretary