

# EMERGENCY COUNCIL MEETING MINUTES

Tuesday, March 17, 2020 Teleconference

ATTENDANCE: Carl Larson, Carol Huegli, Jeff DeRopp, Dan Smith, Lori Martin, Craig Copelan, Damian Genetos, Dave Kukis, Becky Linvill

1. Opening: Carol & Pastor Dan: Carol opened the meeting at 6:37, Dan provided a prayer to open the meeting.
2. COVID-19 Impact on Church Worship & Functions: Carol
  - a. Immediate: Worship & Daily Devotion offered online through YouTube Channel. LCI Office closed effective Wednesday, March 18, 2020; Applegate Closed
  - b. Additional Steps Needed: will discuss following budget discussion
3. Minutes March 12 review and approve
4. Budget: Dave & Paul
  - a. Budget Update & Cash Balance – David outlined the trends for giving using information for the last three years. Paul reviewed projections which considered dramatically reduced giving and the effect on spending.
  - b. Budget Reductions in Spending: Focus is on CURRENT YEAR
    - i. Immediate (recommendations):
      1. Nursery: close
      2. Pastor budget lines: professional reimbursement suspended; cellular phone & pastor outreach discontinued (reimbursed through professional reimbursement when reinstated). Suggestions made by Pastor Dan.
      3. Others discussed at small group meeting on Thursday, March 12: Youth Director and most of Admin Asst & Benevolence.
        - a. Action Items: New letter to congregation requesting to send in pledge cards if they have not already. Dan will follow up with Vern
        - b. Letter should include a reminder that although church is closed temporarily there are still costs that need to be met and that we rely on you. Carol will work on a draft of a letter to go out by the end of the month.
        - c. Is there any precedent in previous economic downturns does the Synod provide relief, this was discussed and it was noted that they Synod does not provide support.
        - d. There will be a need for additional meetings to follow up it was suggested that this next meeting be scheduled on March 31.
        - e. Follow up with Thrivent to see about mortgage relief- Paul
    - ii. Discussion of further reductions followed by Categorization (suggested)
      1. Immediate (requires action this week)

- a. Benevolence- change from 5.5% to 2.75%
      - i. A suggestion was provided that if benevolence were cut to zero it might prevent layoffs. The majority favored a change to 2.75%
      - ii. Pastors compensation- funding for professional reimbursement suspended; cellphone & pastor outreach discontinued (reimbursed through professional reimbursement when reinstated). Suggestions made by Pastor Dan.
- 2. Short Term (requires action over next 30 days)
  - a. Youth Director, Music Director- Furloughs were discussed, layoffs and the availability of unemployment for staff Dan Jeff and Chelsea will follow up on this with a report for action on March 31.
  - b. Administrative Staff- Leena will graduate in the spring the position would not be refilled.
- 3. Mid Term (requires action over next 31-60): these are those needing further research or other reason such that we are unable or unwilling to put into immediate or short term categories. Requires clear outcome defined, who will complete & by when.
- 4. Long Term: deferred to 2021 Budget Year
- c. Council Actions Needed (those traditionally requiring Congregational Vote noted by “\*”):
  - i. Free up additional cash to limit impact of COVID-19 giving drop: approval to use all Reserved Funds (including Sanctuary Renovation) for church expenses\*
  - ii. Immediate, Short Term & Mid Term Reductions including staffing noting those requiring Congregational action\*

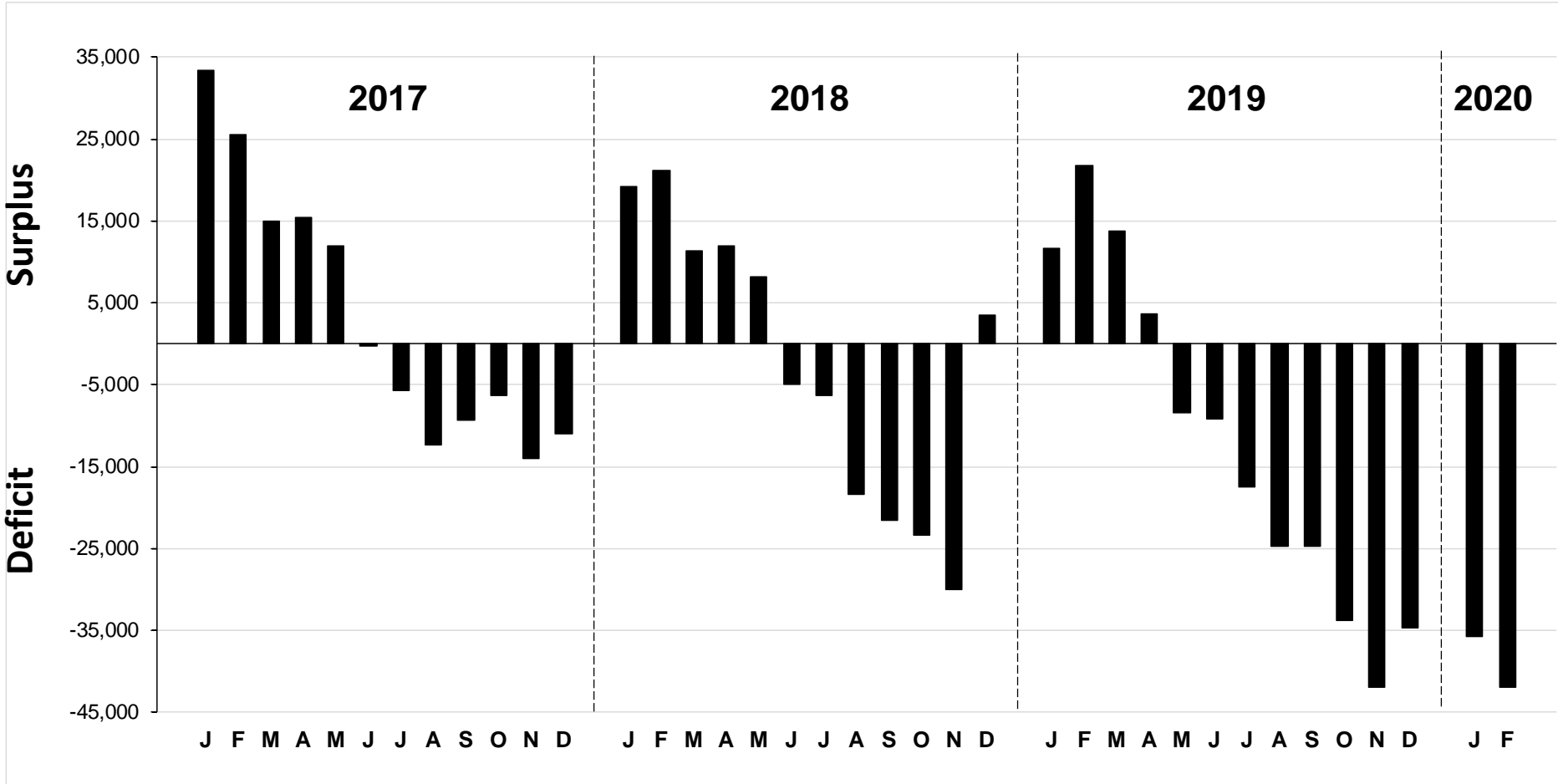
5. COVID-19

- a. Activities recommended to discontinue & staff implications: Jeff
- b. Council Action if needed
- c. Council reaching out to LCI Members & Friends Jeff will provide a google doc with congregational members for council members to call to check in.
- d. Pastor Dan focus if there are issues that come up during your conversation please refer to Dan for follow up.
- e. Dan will continue to do daily devotions and weekly worship

6. Closing Carol closed the meeting at 9:09 pm

# LCI Cash Balance

2017 - present



**Lutheran Church of the Incarnation  
Treasurer's Report  
February 29, 2020**

**Bank Accounts**

<b>FNB Checking (Operating Cash)</b>	
Balance Forward	141,551.20
Deposits February 2020	37,323.79
Expenditures February 2020	41,064.14
Closing Balance 02/29/20	137,810.85

<b>Mission Investment Fund (Operating Cash)</b>	
Balance Forward	34,200.95
Deposits February 2020	35.11
Expenditures February 2020	0.00
Closing Balance 02/29/20	34,236.06

<b>FNB Money Market (Columbarium Account)</b>	
Balance Forward	34,800.90
Deposits February 2020	3.66
Expenditures February 2020	252.00
Closing Balance 02/29/20	34,552.56

**Cumulated Surplus / Deficit**

Total of all Accounts 02/29/20	206,599.47
Less: Operating Reserves 02/29/20	213,943.22
Less: Columbarium Reserve 02/29/20	34,552.56
<b>Operating Cash Deficit 02/29/20</b>	<b>(41,896.31)</b>

**Mortgage Principal Balance**

Thrivent First Mortgage as of 03/01/20	512,607.22
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**Operating Reserves 02/29/20**

Special Benevolences	0.00
Fair Trade Coffee Project	1,026.48
Offering Envelopes	27.00
Memorial Fund	11,856.41
Worship/Music Reserve	2,351.18
Flower Fund	971.09
Pastor's Discretionary Fund	1,883.57
Caregivers Fund	148.57
Children's Ministry	
(Mount Cross Scholarships)	1,215.97
Day Camp	627.81
Nursery Supplies/Equip	623.07
Mission Trip Fund	4,213.01
Youth	1,938.49
Hospitality	443.98
Major Maintenance Reserve	24,821.21
Building Fund	745.00
Sanctuary Renovation	103,950.38
Property Infrastructure Fund	32,100.00
Endowment Fund	25,000.00
<b>Total Reserve Funds</b>	<b>213,943.22</b>

**Columbarium Reserve 02/29/20**

Columbarium Fund	22,000.00
Columbarium Niche Purchases	12,552.56
<b>Total in FNB Money Market</b>	<b>34,552.56</b>

**Income**

Income	Jan 2020	Feb 2020	YTD
Regular (undesigned)	18,404.30	31,577.79	49,982.09
Designated Benevolence	385.00	470.00	855.00
Designated for Reserve Accounts	11,778.49	4,911.11	16,689.60
Designated for Columbarium	103.48	3.66	107.14
Other	0.00	400.00	400.00
<b>Total Income</b>	<b>30,671.27</b>	<b>37,362.56</b>	<b>68,033.83</b>

**Benevolence**

Budgeted Benevolence	Jan 2020	Feb 2020	YTD
Mission Support (5.5%)	1,012.24	1,736.78	2,749.02

**Designated Benevolences**

Additional mission support	0.00	0.00	0.00
Jan MMP: Yolo Crisis Nursery	345.00	0.00	345.00
Feb MMP: The Belfry	0.00	290.00	290.00
March MMP: TBA	0.00	0.00	0.00
April MMP: TBA	0.00	0.00	0.00
Easter Offerings: TBA	0.00	0.00	0.00
May MMP: TBA	0.00	0.00	0.00
June MMP: TBA	0.00	0.00	0.00
July MMP: TBA	0.00	0.00	0.00
Aug MMP: TBA	0.00	0.00	0.00
Sept MMP: TBA	0.00	0.00	0.00
Oct MMP: TBA	0.00	0.00	0.00
Nov MMP: TBA	0.00	0.00	0.00
Dec MMP: TBA	0.00	0.00	0.00
Christmas Offerings: TBA	0.00	0.00	0.00
CASA	40.00	80.00	120.00
Interfaith Rotating Winter Shelter	0.00	100.00	100.00

**Gifts specified by Social Justice Committee**

Quilts for LWR	0.00	0.00	0.00
TBA	0.00	0.00	0.00
TBA	0.00	0.00	0.00
TBA	0.00	0.00	0.00
TBA	0.00	0.00	0.00

<b>Total Benevolence</b>	<b>3,604.02</b>
<b>Total Benevolence as % of regular income</b>	<b>7.2%</b>



