

Leadership Board Finance Meeting Minutes
First United Methodist Church of Los Alamos, NM
March 26, 2023

In Attendance: Don Casperson, Linda Collier, Valerie Collins, Kim Granzow, Lynn Kluegel, Carol Mead, Nathaniel Morgan, Rev. John Nash, Phillip Ortega, Julie Risch, Kathy Siebe, Camille Wescott, Amy Worcester.

Opening Prayer by Lynn Kluegel

Questions: Lynn pointed out, that like in any scientific meetings held in Los Alamos, many questions are asked throughout the meetings. These questions are for the purposes of gaining understanding of the subject so as leaders we can better explain the subject to the congregation. They are not asked for the purpose of questioning anyone's expertise or integrity.

Finances

1. Review Financial report and discuss

- a. Income and expenses are in line with those of 2022.
- b. February 2023 income is up from 2022.
- c. February 2023 actual balance is at -\$9488.
- d. 2023 Year to date balance is at \$2899.

2. Review bank signature list

- a. 2 signatures are required on checks.
 - i. Checks that need signing occur every 1-2 weeks.
 - ii. For convenience Amy will work on having checks ready to be signed after Sunday church services.
- b. The people currently listed on the bank signature are card are: Kim Granzow, Lynn Kluegel, Tommy Morris, Rev. John Nash, Vickie Rickets.
 - i. Tommy's name will be removed as he is no longer working on the finances.
 - ii. 2 signers will be added – Linda Collier and Camille Wescott volunteered.
 - iii. **Motion:** Carol moved and Don C. second, that Linda and Camille be accepted as second signers for church checks and listed on the signature card. Passed.

3. Updates to Emmaus account were discussed.

- a. The FUMC checking account was moved to the Century bank.
- b. The Emmaus checking account:
 - i. is at Enterprise Bank and Trust.
 - ii. contains the name of FUMC – LA.
 - iii. uses the church tax identification number.
 - iv. is managed by Don Enemark who writes and signs the checks.
- c. Recommendations include:
 - i. Move the Emmaus account to Century bank.
 1. Amy and Don E. will discuss this.
 - ii. Have Amy keep track of the account beginning with 1/1/2023 transactions.
 1. Don E. will give Amy a monthly report so she can verify entries.
 - iii. Have a discussion with the Emmaus Community as to whether they want 2 signers on checks as is done with the church account.

- d. UWF/UMW checking account is in a similar situation as it uses the FUMC tax identification number (EIN)
 - i. Is with the First National 1870 Bank
 - ii. Tax identification number will be moving to the UWF conference EIN
 - iii. Geniece Courtright, FUMC-LA, UWF treasurer is working with the UWF conference treasurer on making this change, so it will be done soon.

4. Review Category definitions for Budget

- a. See the document with category descriptions sent out for the 1/28/23 Leadership Board meeting.
- b. The Faith Based Revenue category is used for unexpected income given on a one-time basis.

5. Finish 2023 Budget Discussion

- a. Budget #1 is the same as the 2022 budget and Budget #2 is a reduced budget to accommodate lower income levels noted in the last few years.
- b. 2022 budget had a deficit of -\$20,570 which was made up using money from other incompletely used categories.
- c. Budget 2 has a decreased apportionment and would be expected to be a balanced budget.
- d. Budget 2B apportionment would be 8% of the income expected in appropriate categories (all income is not used to calculate the apportionment) with an anticipated deficit of -\$3249.
- e. **Motion:** Camille moved, Julie second, to use budget 2B which is Budget #2 plus payment of 100% of the apportionment to the conference.
- f. John will send Kathy the following to be sent out for the March Leadership Board Meeting:
 - i. answers to questions
 - ii. new budget
 - iii. chart of account
- g. Safe sanctuary charges for 2023 are currently listed at zero but there will be major spending this summer
 - i. Safe sanctuary reinvestigations are required every 2 years for people working with children.
 - ii. Background checks are required for new volunteers.
- h. Choir budget is zero but Worship Miscellaneous is \$2500.
 - i. Purchases made for the choir if less than \$100 do not require prior approval.
 - ii. Choir purchases will be listed under Choir instead of Worship Miscellaneous.
- i. Retreat for Leadership board could be brought down to almost zero by:
 - i. again, finding a place that does not charge or holding the meeting at church.
 - ii. members providing food for meals.
- j. Grounds care includes snow removal and purchases Rafael makes for grounds care.
 - i. County does not remove snow from the parking – an individual is paid to do it.
 - ii. Ark does not pay for any snow removal.
- k. A budget clean-up will be done in May or June to review the budget/reporting to see where the money is coming from, being used and no longer needed.
 - i. The category amounts can then be adjusted to more accurately show actual activity.

6. Ark Stabilization Grant – Information presented by Linda Nash, Ark Assistant Director.

- a. A grant of \$272,375 was received from the CARES Act (Corona Virus Aid Relief and Economic Security)
 - i. This is federal money distributed by the state through ECECD (Early Childhood Education and Care Department).

- ii. \$149,463 was used:
 - 1. to pay staff retention bonuses as approved by the Ark Board.
 - 2. to set up a savings account that would pay for 6 payrolls (3 months).
- iii. \$122,912 is still available.
 - 1. The Ark Board is considering using this money for security and capital improvements in plumbing.
 - 2. Security upgrades include locking the main hallway doors:
 - a. for which there would be key cards to access the building for Ark parents and church related people.
 - b. the ability for someone in the office to buzz people in.
 - c. the ability to have the door unlocked during a specific time period after which it would automatically lock.
 - d. the ability for the pastor to remotely check on whether the doors are locked and to remotely lock them.
 - e. bids for the locking system have been requested.
 - 3. Security cameras in the class rooms.
 - 4. Security doors to the Fellowship Hall if the skate program resumes – currently there is no money available for this
 - 5. Capital improvement: The Ark Board would like to pursue installing three 7.5' x 5', ADA compliant, "Jack and Jill" bathrooms that would serve 6 class rooms and install a sink in each room (separate from the toilet).
 - a. **Consensus of support** by the Leadership Board passed for the Ark to pursue the details and discussion needed for this project
 - b. Capital improvements will be discussed by a variety of concerned groups
 - c. A charge conference is required for capital improvement expenditures that are more than or equal to 25% of the value of the church building.
 - i. Rough estimates don't expect a charge conference to be needed.
 - d. The Leadership Board will need to approve the capital improvements in its capacity as **Trustees**.
 - 6. The church may be asked to participate in upgrades.
- iv. Phillip, Carol, and Valerie are also on Ark Board so can help keep the Leadership Board updated on the discussion and eventual progress of these projects.

7. Spring Work Day date

- a. April 30 or May 7, during Program Night –will be decided at the 3-26-23 meeting.

Closing Prayer by Pastor John.

Next meetings:

Conference with Bishop Schnase - March 28, 2023 at 6:00 pm

Attend in person in the FUMC Friendship Center or

Register on line at <https://www.nmconfum.com/event/belong-umc-online-gathering/>

Leadership Board Monthly Meeting – March 28, 2023 at 7:00 pm

Attend in person in the FUMC Friendship Center or Zoom

<https://us02web.zoom.us/j/83917151971?pwd=cmhpdVo0TU0pocHIPeWZPcExDdGdmUT09>

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Passcode: 87544

Respectfully submitted by Kathy Siebe