

**Holy Shepherd Lutheran Church
Council Meeting Agenda
June 18th 2018
5:30 P.M.**

5:30 **Call to Order/Prayer/Communion**
5:40 **Approve May 2018 Minutes**

5:45 **Reports**

- **President**
- **Vice President**
- **Pastors and Staff**
- **Vision Team**
- **Personnel**
- **Financial**
- **Ministry Team reports**

6:30 **Ongoing Business**

- **Action Items**
- **Ministry Team-vacant leadership positions**
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-

6:45 **New Business**

- **HSLC proposed audit**
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- **Transitions discussion**

7:30 **Prayers of the Council**

REMINDERS & Upcoming Date

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**HOLY SHEPHERD LUTHERAN CHURCH
COUNCIL MEETING MINUTES
May 21, 2018**

Present: Scott Ikenberry, Jackie Johnson, Kevin Klinkerfues, Winston Herbert, (Non-Voting Member: Pastor Michael TeKrony, Pastor Kari Reiquam, and Jim Freeman).

Absent: Jeff Braden, Jamie Curry, Emily Parkhurst

Call to Order: The meeting was called to order by Jackie Johnson at 5:40 PM.

Devotions: Pastor Kari led devotions and prayers. Pastor Michael served communion.

Guest Report: Jim Freeman attended to give an update for the Safety and Security Team (SST). Jim reported they have received bids for cameras (Company is AI), twelve cameras, 3 terabyte hard drive which would hold 30 days of constant video for a total cost of approximately \$5,000. The "panic button" feature with no additional updating to our security system would cost \$2,100. Sonitrol (our current security company) suggest that some of our existing system be update and then the panic button feature, with these updates would cost \$10,000. There are also monthly fees attached to these security features. There has been some difficulty working with Sonitrol in the past so council suggested looking into other companies before spending this kind of money. Kevin gave Jim the name of Henry Brothers to look at, this is a company that Jefferson County has used in the past. Jackie suggested he talk with Ed Grimm about ADT and Winston was going to get him the name of the company that the bank had used when he was working with them.

Minutes: Kevin motioned to approve the April minutes after one additional thought on the financial report. Winston second. Motion passed. Minutes from the special meeting on April 24th were also reviewed. Kevin motioned to accept, Jackie second and motion passed.

REPORTS

President's report: Jeff Braden
None

Vice-President Report: Jamie Curry
None

Pastor's Report: Pastor Kari
Kari reported that the transition team has been compiled. She would like a few more on the team and thought the team would work well with up to ten members. Kari asked if she should wait until additional members were added. Jackie and Winston both suggested they start now and add people if anyone was interested as the congregation seems to want to move forward. Her next steps will be to start training the team members on one-on-one conversation techniques.

Michael reported he will be at a mobility conference on discernment in California, June 19th-22nd.

Staff Reports: Karen Novess
See attached report. A few highlights: confirmation celebration will change to June 24th this year. For the following years they may look at Pentecost Day for the celebration. Art Gallery in the narthex is scheduled for the summer months to coincide with the worship theme, "Bread for the Journey: Taken, Blessed, Broke, Given."

Vision: Kevin Klinkerfues

Kevin asked if council would hone down the business aspects of the agenda for the next few months to use the majority of the time to work on the transition. Those in attendance seemed to agree.

Financial: Scott Ikenberry

Scott provided the financials through April (see attached). He has spoken with an outside person that does church audits but needs to pursue this further.

Ongoing business:

- Action Items – No updates at this time
- Transition – spent a good amount of time discussing this further with lots of information presented by Pastor Kari. She has a slide show also but it was suggested that we wait until more of the council was present.

The meeting was adjourned at 7:10.

Respectfully submitted,
Jackie Johnson, Secretary

HOLY SHEPHERD LUTHERAN CHURCH

	2018 BUDGET	MONTHLY BUDGET	ACTUAL												ACTUAL YTD 2018	BUDGET YTD 2018	OVER (UNDER)		
			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18					
Income																			
4000 · INCOME-TO MEET BUDGET	547,158	45,597	43,423	37,293	48,328	51,317	35,053										215,415	227,983	(12,568)
4099 · INCOME - DESIGNATED	13,000	1,083	1,400	858	600	1,148	311										4,318	5,417	(1,099)
8000 · INCOME - IN AND OUT			0	0	0	0	0										0	0	0
Total Income	560,158	46,680	44,823	38,151	48,929	52,465	35,364	0	0	0	0	0	0	0	0	0	219,732	233,399	(13,667)
Expense																			
5100 · MISSION	55,000	4,583	6,246	4,249	3,715	4,747	5,041										23,998	22,917	1,081
5200 · PERSONNEL COSTS	345,468	28,789	23,219	21,067	30,183	28,652	28,824										131,945	143,945	(12,000)
5300 · ADMIN. SUPPORT	30,700	2,558	2,825	2,046	2,608	2,284	3,348										13,111	12,792	319
5400 · PROPERTY & GROUNDS	99,238	8,270	10,227	8,064	8,156	6,889	6,759										40,096	41,349	(1,253)
5500 · WORSHIP & MUSIC	11,875	990	230	402	611	236	966										2,445	4,948	(2,503)
5600 · EVANGELISM	400	33	0	0	0	0	0										0	167	(167)
5700 · CHRISTIAN EDUCATION	2,500	208	0	219	0	23	0										242	1,042	(800)
5800 · CONGREGATIONAL LIFE	10,850	904	589	150	519	267	649										2,174	4,521	(2,347)
5900 · FELLOWSHIP	1,700	142	0	0	415	121	0										536	708	(172)
6000 · STEWARDSHIP	2,000	167	204	296	144	130	143										918	833	84
Total Expense	559,731	46,644	43,540	36,493	46,351	43,350	45,731	0	0	0	0	0	0	0	0	0	215,465	233,221	(17,756)
Net Income	427	36	1,283	1,658	2,577	9,115	(10,367)	0	0	0	0	0	0	0	0	0	4,267	178	4,089
Building Fund Income			6,319	5,094	6,599	8,398	5,484										31,394		
Less: Mortgage Interest			(1,075)	(924)	(848)	(953)	(850)										(4,649)		
Less: Principal Payment			(3,653)	(3,803)	(3,879)	(3,774)	(3,877)										(18,986)		
Net Building Fund Income (Loss)			1,592	367	1,872	3,671	757										8,259		

Holy Shepherd Lutheran Church
Balance Sheet
 As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1115 · CHECKING/216-552-1084 1ST BANK	99,435.66
1125 · BLDG FUND/216-401-9954 1ST BANK	5,970.53
1135 · MONEY MKT/216-400-6224 1ST BANK	76,062.76
1150 · THRIVENT/INDEPENDENT LIVING	9,006.14
Total Checking/Savings	190,475.09
Total Current Assets	190,475.09
Fixed Assets	
1500 · LAND & BUILDINGS - CHURCH	2,150,000.00
1510 · LAND & BUILDINGS - ADMIN BUILD	93,871.00
1515 · ROOF REPLACEMENT (2004)	28,636.38
1516 · ROOF REPLACEMENT/PARKING LOT 2006	29,609.00
1520 · FURNITURE, FIXTURES, EQUIPMENT	91,949.52
1530 · LIBRARY - BOOKS & FURNITURE	1,468.44
1535 · SOLAR PROJECT	249,877.00
1545 · 2013 SIGN PROJECT	37,310.41
Total Fixed Assets	2,682,721.75
TOTAL ASSETS	2,873,196.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2005 · ACCOUNTS PAYABLE	-29.79
Total Accounts Payable	-29.79
Other Current Liabilities	
2000 · PAYROLL LIABILITIES	18,151.56
2001 · EMPLOYEE DEDUCTIONS	-14,472.28
2012 · HHH RESERVE	316.00
2014 · RESERVE-COMPASSION	1,654.00
2015 · RESERVE - FAMILY PROMISE	4,505.18
2020 · RESERVE -MISSION ENDOWMENT	3,624.16
2021 · RESERVE - EQUAL EXCHANGE	79.10
2025 · RESERVE - SUNDAY SCHOOL GIVING	643.55
2029 · RESERVE GIFT WISH LIST	867.51
2030 · RESERVE - FLOWER FUND	-375.44
2031 · RESERVE - ALTAR GUILD	2,492.88
2033 · RESERVE-NARTHEX ARTWORK	296.23
2035 · RESERVE - YOUTH MISSION	15,182.88
2039 · WOMEN'S AM BIBLE STUDY	288.00
2045 · RESERVE - SPECIAL GIFTS	12,282.72
2050 · RESERVE - COLUMBARIUM	25,647.66
2058 · FACILITIES IMPROVEMENT	1,699.92
2060 · RESERVE - MUSIC MINISTRY FUND	8,227.47
2061 · RESERVE-SOUND SYSTEM	633.05
2065 · RESERVE - CAPITAL IMPROVEMENTS	47,134.01
2066 · RESERVE - ENERGY CONSERVATION	857.31
2067 · RESERVE - SOLAR PROJECT	2,000.00
2069 · METRO NURSE SCHOLARSHIP FUND	9,450.00
2070 · RESERVE - HEALTH / PARISH NURSE	-42.45
2072 · RESERVE - BUSY BEES	894.15
2073 · RESERVE -THRIVENT/INDEPEND. LVG	8,598.89
2075 · RESERVE - CARING MINISTRY	223.04
2081 · RESERVE-PRAYER SHAWL	28.37
2084 · RESERVE - PASTOR MICHAEL'S EDUC	1,503.60
2085 · RESERVE-EVANG/LUTHERAN SUBSCRIP	4,393.35
2086 · RESERVE-SENIOR PASTOR EDUCATION	1,667.00
2089 · WEDDING RESERVE	555.00

6:09 PM

06/13/18

Accrual Basis

Holy Shepherd Lutheran Church
Balance Sheet
As of May 31, 2018

	<u>May 31, 18</u>
2095 · RESERVE COPIER FUND	62.68
Total Other Current Liabilities	<u>159,069.10</u>
Total Current Liabilities	159,039.31
Long Term Liabilities	
2200 · NOTES PAYABLE - MORTGAGE	220,524.16
2220 · NOTE PAYABLE-SOLAR LOAN	<u>147,277.05</u>
Total Long Term Liabilities	<u>367,801.21</u>
Total Liabilities	526,840.52
Equity	
3000 · OPENING BALANCE EQUITY	1,085,852.25
3001 · RETAINED EARNINGS	1,227,767.21
Net Income	<u>32,736.86</u>
Total Equity	<u>2,346,356.32</u>
TOTAL LIABILITIES & EQUITY	<u>2,873,196.84</u>

Pastor Report to council – June, 2018

Our plan tonight is to discuss the Transitions book. Fun!

There is one other item that need your attention for the transition process to keep on course... I would like to use a tool called the Congregational Vitality Survey. I would like to “survey” the congregation early fall and then use the results for group discussions in the congregation. The Director of Evangelical Mission, Judith Van Osdol, would come and help us “analyze’ the results. The creator of the survey, Linda Bobbit, lives in Thornton and would also be available to us as a resource.

This is the only survey that I am planning on using with the congregation. My plan with the transition process is to start with one-to-one conversations and move to small group discussions by fall.

Descriptions of the survey, the project background and the price sheet will be sent to you as attachments.

Thank you!

Pastor Kari Reiquam



Lesley Williams, CPA

General Church Audit Information

Audit methodology

My Lutheran Church audits are based on the guidelines in the *ELCA Congregational Audit Guide*. This differs from GAAP requirements and for this reason the audit certificate will not be an opinion on the financial statements according to GAAP and issued in my capacity as a CPA. The audit report will include detailed recommendations on Internal Controls if appropriate. Once you have decided to engage my services I will send an engagement letter that will include the scope, limitations, schedule, fees and other expectations. This must be signed by an authorized person and returned to me before commencement of the audit. Exchange of all documents via email is acceptable.

I like to have a pre-audit meeting at your church with all principals the first year. The principals are usually the Pastor(s), Treasurer, Financial Secretary, Bookkeeper, Chair of the Finance Committee and President of the Executive Council, but can include any other interested parties at your discretion. My goal is to obtain an overview of all the activities of the church. I will answer any specific questions at this time and we will agree on a start date if not already determined. This meeting usually lasts less than an hour and should take place 2 to 3 weeks before the anticipated start of the onsite review.

Along with the engagement letter, I will send two lists.

The first is a list of preliminary items that need to be provided to me at least a week before the start of my onsite review. It includes such things as Financial Statements; Annual Report to the Synod; General, Cash Receipts and Cash Disbursements ledgers; an Internal Control Questionnaire and the prior auditor's report if available. This allows me to prepare for the onsite review so that time spent at your location, and therefore the number of trips, is minimized.

The second is a list of items that need to be provided at your location at the start of my onsite review. This is a more comprehensive list including, but not limited to, all source documents, reports, reconciliations, external statements (bank, investments, payroll etc.), the Minutes of meetings, Articles of Incorporation and Bylaws etc.

Where practical I prefer to receive reports in electronic form both to save trees and to make searching the data easier. All reports and documents provided will be treated as confidential auditor work product.

I will probably spend between 3 and 5 days at your location performing the onsite review. The primary record keeper should be present for the first hour or so after I arrive on the first day, to show me the records and answer any specific questions I may have. He/she will not need to be present for the entire time I am there, but should be available by phone for the duration.

Once the onsite review is complete I will prepare the Audit Certificate, a Management Letter with my findings and any recommendations, and revised financial statements if necessary. These are normally completed within 14 days of the end of the onsite review.

Finally, I will meet with the principals again to present my report, review my findings and discuss the results. The length of this meeting will depend on the complexity of my findings and the depth of discussion initiated by the participants, but is usually between one and two hours. I will provide two bound copies and an electronic copy (in .pdf format) of my report.

Fees

I bill church audits at an hourly rate of \$60. This includes time for pre- and post-audit meetings and time spent preparing for the onsite review, reviewing records onsite and preparing my report. The total time spent will depend on several factors such as the volume and complexity of the records and the accuracy, and ease of access to, the data. First time audits usually take between 30 and 40 hours in total. I do not bill for travel time but I do charge for mileage from my home office (address below) to your location for each trip I make. My rate for this is the current IRS Standard Mileage Rate which, in 2018, is 54.5c/mile. I also bill for any out of pocket expenses, but these are rarely incurred. (Tolls for the express lane on US-36 will be billed for audits in Boulder only if traffic is very slow.)

The above is intended as a guide and is not binding on either party.

Congregational Vitality Survey

Printing the survey

When you open the PDF, make sure that our congregation's name is at the top and that the number at the bottom on the back is your congregation's 5 digit ID number.

Please print the survey on a single sheet of paper front to back. Make sure all copies are straight on the page so that the scanner can read them. Also make sure the top of the page is the top on both sides (not flipped over on one side).
congregations become and/or remain vital.

Inviting participation

We recommend that you pass out the survey during worship or any activity where a large, representative number of your participants are present. Invite anyone who is old enough to read the survey to participate.

Make sure to include people who are representative of all the major groups within your congregation. You will want to encourage participation from people of different ages and ethnicities, frequent and infrequent attenders, people from different services, those who participate in different programs, people on different sides of any conflict, etc. The more diverse the participants the more your congregation will trust the results.

The survey takes approximately 10-15 minutes to complete.

Surveys may also be completed online to supplement paper surveys. Contact your synod's DEM for a link.

Taking and returning the survey

Participants can fill out surveys with pen or pencil using any mark that fills in the bubble.

When surveys are completed, please place ALL surveys, in a flat envelope and mail to the Social Research Lab at the University of Northern Colorado (address on the right). The Social Research Lab will begin data analysis once we receive your completed surveys.

The Evangelical Lutheran Church in America has contracted with the Social Research Lab at the University of Northern Colorado to expedite data collection and analysis as well as provide increased data security.

How this information will be shared

Within a few weeks of completing the survey a written report with the results and an analysis of what it means will be shared with your Director of Evangelical Mission or another member of your synod's office of the Bishop. That person will share the report with you. These people have been trained to help interpret the findings and can be looked to as resources for interpretation and next steps.

The information you provide will also be included in a large database with the results from other congregations and used for further statistical analysis. Any reports on this analysis will remove all information that may identify individual congregations.

I look forward to sharing the results with you.

Josh Packard, Ph.D.

Assistant Professor of Sociology

Executive Director, Social Research Lab

www.unco.edu/srl

josh.packard@unco.edu

970-351-2374

Linda Bobbitt

Congregational Vitality Survey Project Coordinator

www.congregationalvitalitysurvey.com

Linda@congregationalvitalityproject.com

303-523-3144

Mail Surveys to:

University of Northern Colorado

Social Research Lab

501 20th Street

Campus Box 142

Greeley, CO 80639

Youth

- **Sr. High**
 - ELCA Sr. High 2018 National Gathering – June 27 – July 1
 - 6 youth, 2 adults
 - Planned and ready to GO!
 - Looking forward to the experience shared with the youth
 - Congregational sending: June 23rd at 5:30 service
 - Worship presentation about the experience and their journey in faith planned for August 18/19 at all 3 services
- **Jr. High**
 - Confirmation
 - Changed to June 24, 2018 (from the traditional Oct – reformation day)
 - 5 youth will be confirmed
 - Confirmation Dinner
 - June 23rd. Dinner, Faith Statements presented, Celebration!
 - Upcoming confirmation youth and families are helping serve.
 - Confirmation Day
 - 10:45 service
 - Planning details
 - Reception to follow

Faith Formation

- **Youth Education**
 - Growing with Jesus
 - Schedule for the summer months has been put together and almost filled. 1 new person will be helping out at the 5:30 service.
 - Working with Kat Patterson preparing a summer event for families.

Worship

- Upcoming Prep:
 - Preparing worship teams to help lead during the Summer Pentecost Season
 - Confirmation Service

Website

- If you have something you want on the site, please let me know.

OTHER:

- **Narthex design team**
 - Narthex Lighting:
 - A couple more lights are needed.
 - Light Board has been installed!
- **Art Gallery June 9 – September 2**
 - Gallery is up!
 - Many people submitted their own work or an art piece that spoke to them about “Bread for the Journey”
 - Well received by the congregation inviting conversation with the artists/presenters.

DATE: June 10, 2018
TO: Holy Shepherd Council
FROM: Cheryl Holz
Coordinator, Family Promise Ministry

SUBJECT: Ministry Report

During our last rotation we hosted 15 guests, 7 guests were adults and 8 were children. To serve our guests for two weeks it took the following number of volunteers and volunteer hours:

Arvada United Methodist Church - 55 volunteers, 314 hours

Holy Shepherd Lutheran Church - 35 volunteers, 167.5 hours (laundry 70 hours)

Christ on the Mountain Catholic Church - 43 volunteers, 125 hours

Laundry - 88 hours

We had four wonderful families as guests at our church during the May 13th - 27th rotation. All of the families and children were congenial and very thankful to have a place to call home for two weeks.

We had a family that spoke "Chuukese" as their first language. There were some communication issues such as the adults not understanding bus and train schedules but with the help of all of the dedicated volunteers we persevered.