

CHURCH OF THE TRINITY

METROPOLITAN COMMUNITY CHURCH

Board of Directors

Agenda

October 20, 2020

Preparing to Do Our Work

- Inspiration and Check In
 - Reading of Agreements
 - Prayer
 - Establish a Quorum
-

Our Role as a Working Board

Receive and Approve Reports: Minutes of September 15, 2020 Board Meeting, Minutes of October 06, 2020 Executive Meeting, Financials, Pastor's Report.

- Treasurer's Report
-

Our Role as a Strategic Board

- The Hansen Bequest Investment - Update
-

Our Role as a Governance Body

- Church Policy and Procedures – Changes Amendments
 - Members in Good Standing
 - Community Meeting Voting
 - Opening Church Office – Update
-

Leaving to Serve

- Any outstanding items
 1. Clerk's Review of Outstanding Items

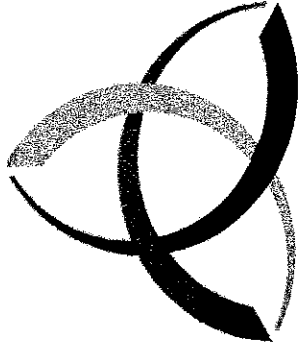
- Review action items

- 1.

- 2.

- Prayer

- Adjourn:



CHURCH OF THE TRINITY

METROPOLITAN COMMUNITY CHURCH

Board of Directors

Minutes

September 15, 2020

Preparing to Do Our Work

The meeting was opened at 7:03pm by Rev. Lillie with a welcome. Becky Mc Donough provided the inspirational reading and check-in. Jesse Clayton read our Agreements. Rev. Lillie provided our prayer.

Established a Quorum: 7/7 members present were Brock, Clayton, Daniels, Kane, King, Mintz,

McDonough Absent: None Guests: None

Our Role as a Working Board

The following reports (see attached) were submitted for approval: Minutes of August 18, 2020 Board Meeting and August 18 Special Board Meeting, Financial, Plate Analysis and Attendance, Pastor's Report, Treasurer's Report. Fuzzy Mintz made a motion to accept reports, seconded by Jesse Clayton, and approved unanimously.

David Daniels reviewed the attendance report for August which showed a sharp drop. This has since recovered in both Sundays this month. Rev. Lillie noted it may have been related to the theme of Racism done in August. The Sept theme for the sermons is Hope. The plate for August was typical for 5 Sundays, with a dip for the last 2. The overall weekly average for all the weeks to date \$4466.00, or \$466.00 over plate expectations.

David Daniels and Rev. Lillie reviewed a revised version of the Budget we approved last month. The cell tower lease fell though as our current cell tower lease precludes having another cell tower on the land. Our attorney is still negotiating other avenues but these are not likely to happen. This is a loss of \$180,000.00 on the Income side. The Seed Planters line was suspended for this year and Bridging the Gap was added. It was noted that we lost four (4) members of the Congregation this year who collectively pledged \$19,620.00 with difficulty finding other streams in the middle of the Covid Pandemic. It was suggested that as we again get back together and are able to have services, we will honor them. People might want to donate as a memorial in their honor. On the Expense side, \$2,000.00 was added to the Music Department for hiring a piano player as needed. It was also decided that should the Cell Tower or other income comes through, we will use this revised budget and adjust as is needed. A motion to approve this revised budget for 2021 was made by Jesse Clayton and seconded by Kathy King. The vote unanimously approved. Several options for dealing with selling rather than leasing the land were also explored.

Our Role as a Strategic Body

For the Hansen Bequest investment, both Rev. Lillie and Becky McDonough sent emails with questions and issues to review. All members stated they had read the emails. The Board discussed the growth, safety, risk, and accessibility of the potential investment opportunities as well as splitting the investment pot to gain potential return. The following were decisive factors: investing in an annuity (especially at NYL) still provides

access to withdraw funds up to 10% without penalty; both Edward Jones and Community Foundation offer financial planning as well as annuities; the fee structure for each; Community Foundation social investments and strong ties to the community are consistent with Trinity's values; the positives and negatives of splitting the funds we have into 2 or 3 pots; covering our budget commitment for 2021 Budget. Jesse Clayton made a motion to invest \$125,000.00 in Community Foundation financial planning and \$125,000.00 in NY Life annuity. The motion was seconded by Fuzzy Mintz. The motion was approved by a unanimous vote.

The cell tower lease fell though as our current cell tower lease precludes having another cell tower on the land. Our attorney is still negotiating other avenues but these are not likely to happen.

Our Role as a Governance Body

The annual review of the membership has started and several lists have been utilized to cover the time period. The time period has been extended due to changing electronic programs and the ongoing COVID pandemic and move to virtual services. The criteria for membership is clear; the criteria for being a member in good standing is not really operationalized. We will clean up the database and then have a meeting with Rev. Lillie, Ambor, and Doug.

The Church Office has been open since last week. We had deliveries, phones calls, visitors. All were in a safe manner, following CDC protocols. We will start a phone log this coming week. The nature of the calls ranged from information requests, requests for contact with the Pastor, follow-ups on earlier calls. Oner issue was cleaning off old messages from the phone.

The dates on the calendar for Congregational Forum and Congregational Meeting are schedule for Sundays after services. Since we are meeting virtually now and have had good turnout for Wednesday evening Meetings, we rescheduled the upcoming Congregational Forum and Congregational Meeting to Wednesdays on Oct 28 and Nov 4th respectively.

Leaving to Serve.

Outstanding Items:

1. Audit Report
2. Plan for Memorial Options during All Saints Day Weekend
3. Church Membership

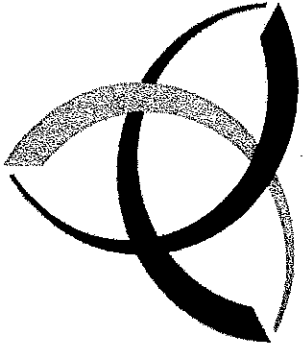
Review Action Items:

1. Accept reports submitted for approval
2. Approve revised 2021 Budget
3. Approve investing \$125,000.00 each at New York Life and Community Foundation
4. Rescheduled Congregational Forum and Congregational Meeting dates

Closing Prayer: Rev. Lillie Brock

Adjournment: Motion to adjourn by Becky McDonough, second by Marilyn Kane, and unanimously approved at 08.36pm

Respectfully Submitted: Marilyn Kane, Clerk



CHURCH OF THE TRINITY
METROPOLITAN COMMUNITY CHURCH

**Board of Directors
Executive Meeting
Minutes**

October 6, 2020

Preparing to Do Our Work

- Check In: 6:30pm
- Prayer: Rev Lillie
- Establish a Quorum: 7/7 + 1 Guest

Our Work

- The Board discussed and dealt with a Personnel matter.

Respectfully submitted,
Marilyn A. Kane, Clerk

Buildings and Grounds report October 2020

Completed projects:

1. Air filters in all building replaced and grills cleaned
2. Gutters and downspouts cleaned
3. Added gutter to shed to stop water infiltration at doorway
4. Pressure washing of all buildings, walkways, and courtyard (primarily by Bonnie Alberti, with some help by Doug Berger and Jesse Clayton).

Ongoing projects

1. Trim trees
2. Weeding

Upcoming projects

1. Clean up day Sat. Nov. 14th
2. Need to have the ditch just to the north of the parking area dug out to improve drainage of the parking lot and driveway.

Submitted by Jesse Clayton

**Pastor's Report
Spetember 2020**

Item	Comments	Next Steps	Action Items
Congregational Meetings/Pastor Chats	N/A	Getting together stats for forum	Working with Becky to put order together for forum and Congregational Meeting
Pledge Campaign/Generosity	Planning for 2020 Pledge Campaign is almost complete	Components: Life of Generosity Reflections during November Chats with Rev. Lillie Offering Spots Pledge Cards sent electronically Ingathering	Finalize Campaign Name Schedule Chats with me Meet with Generosity Team
Pastoral Care	In September, we worked extra hard to contact folks one-on-one which was very helpful in understanding what is going on with folks.	Rev. Tony is working on getting a list of those who have been absent 3 Sundays in a row so that we can contact them.	We need to keep doing what we've been doing!!!
Planning for 2020/Working the Plan	I think the staff has made this turn easily and works very hard on our goals.	N/A	Keep working the plan
Staff	All the staff have been working very hard to assist and support me in building a virtual church.	The new position is working out extremely well. I am very, very pleased. I will have a full set of stats and updates from Nick's work for the Forum.	October will be an evaluation month for paid employees.
Programming	We think folks are just worn out with virtual events/classes. November will be a different approach.	Plan only church wide events or programs that are one-offs. We will also have more events on the land.	Schedule events Plan Memorial Service Plan Thanksgiving Service

<p>Worship</p>	<p>Worship attendance continues to be very good and I have a wonderful team helping to make it all work.</p>	<p>Continue to use folks outside our local area who are regular virtual attenders. Some feedback about service being too long so the goal will be 1 hour and 15 minutes.</p>	<p>Begin planning Christmas Eve on the land Plan a Thanksgiving Service</p>
<p>Special Assignments</p>	<ol style="list-style-type: none"> 1. CoTT plan for Justice Work 2. Working with Becky around moving the Media Booth 3. Media interviews 4. Media 	<p>We have a new SJM leader: Katie Frick who is off and running. I completely reworked this team so we will begin working a new plan. Second interview with Empowering Voices on ABC7</p>	<p>Voting Efforts have been great! Collected food for animal shelters Planning Trans Day of Remembrance program</p>

Church of the Trinity MCC Treasurer's Report
Income and Expenses v. Budget September 2020

Total Sources of Income	September Actual	September Budget	Over/(Under) Budget	Year to Date Actual	Year to Date Budget	YTD Variance
Plate Collections	\$ 18,256.50	\$ 16,000.00	\$ 2,256.50	\$ 174,567.95	\$ 156,000.00	\$ 18,567.95
Seed Planters	\$ 50.00	\$ 2,500.00	\$ (2,450.00)	\$ 36,770.00	\$ 22,500.00	\$ 14,270.00
Service Income	\$ 18,306.50	\$ 18,500.00	\$ (193.50)	\$ 211,337.95	\$ 178,500.00	\$ 32,837.95
Ministries, Programs, and Events (Raffle, Lenen Books, Music Ministry, Wednesday Dinners)	\$ 255.00	\$ 1,350.00	\$ (1,095.00)	\$ 2,373.75	\$ 12,150.00	\$ (9,776.25)
Other (Fundraising-net, Advertising/Sponsorship, Facilities Donations, Interest Income)	\$ 194.71	\$ 3,704.00	\$ (3,509.29)	\$ 8,546.71	\$ 33,336.00	\$ (24,789.29)
Total Undesignated/Unrestricted	\$ 18,756.21	\$ 23,554.00	\$ (4,797.79)	\$ 222,258.41	\$ 223,986.00	\$ (1,727.59)
Interest Income - CDs	\$ -	\$ -	\$ -	\$ 1,708.68	\$ -	\$ 1,708.68
Love Offerings	\$ 266.79	\$ -	\$ 266.79	\$ 7,011.83	\$ -	\$ 7,011.83
Interest Income - Building Fund Reserve	\$ 1.21	\$ -	\$ 1.21	\$ 15.85	\$ -	\$ 15.85
Designated/Restricted & Bequest	\$ 268.00	\$ -	\$ 268.00	\$ 8,736.36	\$ -	\$ 8,736.36
Total Income	\$ 19,024.21	\$ 23,554.00	\$ (4,529.79)	\$ 230,994.77	\$ 223,986.00	\$ 7,008.77
Adjustments						
Deferred Pledges from 2019 (9/12 of \$11,300)	\$ -			\$ (8,475.00)		
Seed Planters	\$ (50.00)	\$ (2,500.00)		\$ (36,770.00)	\$ (22,500.00)	
Total Sources of Income	\$ 18,974.21	\$ 21,054.00	\$ (2,079.79)	\$ 185,749.77	\$ 201,486.00	\$ (15,736.23)

Church of the Trinity MCC Treasurer's Report
Income and Expenses v. Budget September 2020

Total Expenses by Category	September Actual	September Budget	Over/(Under) Budget	Year to Date Actual	Year to Date Budget	YTD Variance
Preparing for and Conducting Worship	\$ 5,160.02	\$ 6,281.00	\$ (1,120.98)	\$ 58,185.54	\$ 61,077.00	\$ (2,891.46)
Reaching Out to Serve Our Community	\$ -	\$ 38.00	\$ (38.00)	\$ 485.43	\$ 342.00	\$ 143.43
Staying Connected/Caring for Our Church Family	\$ 12,478.68	\$ 10,704.00	\$ 1,774.68	\$ 115,705.77	\$ 101,949.00	\$ 13,756.77
Spiritual Education and Growth	\$ -	\$ -	\$ -	\$ 479.70	\$ -	\$ 479.70
Equipping & Maintaining Buildings and Grounds	\$ 4,909.49	\$ 3,151.00	\$ 1,758.49	\$ 34,494.95	\$ 34,359.00	\$ 135.95
Supporting the Wider Mission UFMCC	\$ 2,247.16	\$ 2,146.00	\$ 101.16	\$ 23,283.21	\$ 20,700.00	\$ 2,583.21
Contingency (Loans Forgiven)				\$ (13,000.00)		\$ (13,000.00)
Contingency Funds Transfer			\$ -	\$ 32,442.95		\$ 32,442.95
Total Expenses by Category	\$ 24,795.35	\$ 22,320.00	\$ 2,475.35	\$ 252,077.55	\$ 218,427.00	\$ 33,650.55
Adjustments						
Salary T. Vigilione (Seed Planters)	\$ (1,538.46)	\$ (1,538.00)	\$ (0.46)	\$ (15,384.60)	\$ (15,382.00)	\$ (2.60)
Program Exp Seed Funded				\$ (1,677.94)		\$ (1,677.94)
Web Site Seed Funded	\$ (1,500.00)	\$ (1,500.00)	\$ (1,500.00)	\$ (3,500.00)		\$ (3,500.00)
Love Offerings Paid	\$ (250.00)	\$ (250.00)	\$ (250.00)	\$ (6,037.46)		\$ (6,037.46)
Contingency Funds Transfer				\$ (32,442.95)		\$ (32,442.95)
Contingency (Loans Forgiven)				\$ 13,000.00		\$ 13,000.00
Total Adjusted Expenses	\$ 21,506.89	\$ 20,782.00	\$ 724.89	\$ 206,034.60	\$ 203,045.00	\$ 2,989.60

Amended and Restated Articles of Incorporation of The Community Foundation of Sarasota County, Inc.

(As Amended May, 2012)

These articles of incorporation are amended and restated by the Board of Directors of the Community Foundation of Sarasota County, Inc. under the not for profit provisions of Florida Statutes, Chapter 617, as follows:

Article 1 - Name

The name of this corporation is *The Community Foundation of Sarasota County, Inc.*

Article 2 - Purpose

The purpose of the corporation is to receive and accept assets to be administered exclusively for charitable purposes, primarily in or for the benefit of Sarasota County, Florida and surrounding communities in Southwest Florida. The specific purposes of the corporation are:

- A. To accept assets donated to the corporation and administer them exclusively for charitable purposes;
- B. To distribute assets consistent with such terms of gifts, bequests or devises made to the corporation as are consistent with the corporation's purposes as set forth in these articles of incorporation and as are in accordance with the policies adopted by the Directors pursuant to these articles of incorporation or the Bylaws;
- C. To make grants to qualified charitable organizations or to other organizations or individuals exclusively for charitable purposes; and

Article 3 - Term

The corporation shall have perpetual existence.

Article 4 - Board of Directors

Members of the Board of Directors, hereinafter referred to as "Directors", shall be elected and nominated pursuant to the provisions of the corporation's bylaws as in effect from time to time (the "Bylaws"). The number of Directors shall be established by the Bylaws. Directors shall have all requisite power and authority customarily vested in corporate directors

**Second Amended and Restatement of the Bylaws
of
Community Foundation of Sarasota County, Inc.
(Amended and Restated June 8, 2018)**

**Article I
Corporation**

Section 1.1 Corporate Name. The name of the corporation is the "Community Foundation of Sarasota County, Inc." (the "Foundation" or the "Corporation"). The Foundation is a Florida not for profit corporation.

Section 1.2 Corporate Office. The principal office of the Foundation is 2635 Fruitville Rd., Sarasota, FL. For the purpose of these Bylaws, any reference to the "principal office" of the Foundation refers to such location as may be determined by the Board of Directors from time to time as set forth in a resolution duly adopted.

**Article II
Members**

Section 2.1 Members. The Foundation has no members.

**Article III
Board of Directors ("Board")**

Section 3.1 Number and Qualifications of the Directors. The number of Directors shall consist of up to 21 Directors and that number shall be fixed from time to time by the Board. At least one Director shall be a member in good standing of the *Southwest Florida Estate Planning Council*, or its successor.

Section 3.2 Duties. The Board has oversight and authority over the affairs of the Foundation, subject to any limitation set forth in the Articles of Incorporation. The Board:

- a. Determines the Foundation's purpose, mission, vision and values and ensures effective organizational planning.
- b. Ensures legal, ethical, moral, fiscal and fiduciary integrity and maintains accountability.
- c. Determines, monitors and strengthens the curriculum, programs and services of the organization.
- d. Ensures adequate financial and personnel resources, approves financial plans and oversees financial management.
- e. Hires, supports and evaluates the performance of the President/CEO.
- f. Recruits, orients and trains Board members and assesses overall board performance.

Section 3.3 Powers. In addition to the duties stated herein or as may be stated in such policies and procedures developed by the Foundation, The Board has the following powers:

- a. Notwithstanding any provision in these Bylaws or in any instrument of transfer creating or adding to a fund of the Corporation, the Board has the power to modify any restriction or condition on the distribution of funds for any specified charitable purposes or to any specified organizations if, in the sole judgment of the Board (without the necessity of the approval of any participating trustee, custodian, or agent), such restriction or condition has become unnecessary, incapable of fulfillment, or is then inconsistent with the

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COMMUNITY FOUNDATION

OF SARASOTA COUNTY

**Church of the Trinity Metropolitan Community Church Fund
Non-Profit Organization
Agency Fund Agreement**

Date:

1. **Name of Fund:** *(hereinafter the "Fund")* Church of the Trinity Metropolitan Community Church Agency Fund.
2. **Purpose of Fund:** This Fund shall support and benefit the Church of the Trinity Metropolitan Community Church.
3. **Type of Fund:** **Non-Profit Organization Agency Fund:** Church of the Trinity Metropolitan Community Church, the Non-Profit Organization (the "NPO"), shall receive annual grants from the Fund in accordance with the distribution policy of the Community Foundation of Sarasota County (the "Community Foundation"), as amended from time to time. At this time the distribution policy is 4.5%. NPO intends that all distributions from the Fund shall be made to the NPO for its unrestricted use. The NPO may also make requests for principal in the following manner: 1.) The request for principal must be in writing and signed by an authorized individual for the NPO; 2.) The purpose(s) for the request should be delineated and must be charitable in nature; and 3.) A NPO board resolution and minutes from the NPO board meeting evidencing that the majority of board members approved the request for principal must be provided to the Community Foundation. The request for principal is subject to the approval of the Community Foundation.

4. NPO Contact to the Fund shall be:

Name: David Daniels
Title: Treasurer
Address: 7225 Lockwood Ridge Road, Sarasota, FL 34243
(C): 941-248-9113
Email: DDaniels96@aol.com

The NPO Contact to the Fund shall be the sole person from the NPO to provide information to the Community Foundation regarding grant matters. NPO authorizes the Community Foundation to provide Fund information to the following persons named by title below, upon their request. NPO agrees that NPO shall provide a copy of the NPO's Board's Minutes stating the names of each individual holding all such titles designated herein. NPO shall be responsible for updating the Community Foundation with current NPO Board Minutes as new officers are elected.

5. Titles of Authorized Individuals:

Name: Rev. Elder Lillie Brock

Title: Senior Pastor

6. The Initial Contribution to the Fund shall be: \$125,000.00. This amount shall be paid in the following manner: (Please indicate cash, check, marketable securities or other): Cash Check Securities - name of securities:

NPO understands that only the NPO may make contributions to this Fund. No third party contributions will be accepted into this Fund.

7. Acknowledged and Agreed: NPO intends that this Fund, and any distributions from this Fund, shall be administered in accordance with the 1.) Procedures for Establishment and Operation of Funds and Affiliated Organizations of the Community Foundation, Inc. ("Procedures"); 2.) Articles of Incorporation of the Community Foundation, Inc. ("Articles") and 3.) Bylaws of the Community Foundation, Inc. ("Bylaws"), all as may be amended from time to time. NPO acknowledges by signature below that the information provided herein is accurate and that NPO has received and read a copy of the Procedures, Articles and Bylaws, and agrees to be bound by them for the purposes of establishing this Fund. Further, NPO acknowledges by signature below that the assets held in the Fund are legally owned by the Community Foundation of Sarasota County, Inc.

8. Modifications to Fund: The Fund is subject to a limited power to modify the Fund at the sole discretion of the Community Foundation as provided under Article III, Section 3.3(a) of the Community Foundation's Bylaws and to the extent permitted by the Florida Uniform Prudent Management of Institutional Funds Act s.617.2104, F.S. and the Federal Tax Code.

Agreed to by NPO:
Church of the Trinity Metropolitan Community Church

By: Rev. Elder Lillie Brock

Date: _____

Its: Senior Pastor
Address: 7225 Lockwood Ridge Road, Sarasota, FL 34243
Phone: 941-355-0847
Email: lbrock@trinitymcc.com

Accepted By:
Community Foundation of Sarasota County, Inc.

By: _____ Date: _____

Roxanne G. Jerde, President & CEO

Thank you for choosing the Community Foundation of Sarasota County, Inc. as your partner in philanthropy.

Exhibit A

Please submit copy of Current Minutes naming person's whose titles have been identified herein.



Changes to Church Policies

Doug <douglasberger@aol.com>

Reply-To: Doug <douglasberger@aol.com>

To: "lbrock@trinitymcc.com" <lbrock@trinitymcc.com>; "rebecmc@aol.com" <rebecmc@aol.com>; "ddaniels96@aol.com" <ddaniels96@aol.com>; "makersq08@gmail.com" <makersq08@gmail.com>

Cc: "terrabob@verizon.net" <terrabob@verizon.net>; "aseverson@trinitymcc.com" <aseverson@trinitymcc.com>; "wendy.lachaunce@verizon.net" <wendy.lachaunce@verizon.net>; "stewart36@hotmail.com" <stewart36@hotmail.com>

Thu, Oct 15, 2020 at 5:47 PM

Dear Trinity Board of Directors Executive Committee:

The Finance Team has reviewed several current Church policies pertaining to financial matters. The team is recommending that the Board of Directors approve the four amended policies (refer to attachments) at the next Board meeting on October 20, 2020:

Policy E- 502 formally called "Acceptance of Donations" is now called "**Acceptance of Stipulated/Designated Gifts or Donations**".

More specific language was added to the policy.

Policy E- 506 formally called "Check Signing" is now called "**Authorized Signers for Financial Transactions**".

The policy was amended so it now matches our practice regarding authorized signers. The Executive Committee members are currently authorized signers rather than all Board members.

Policy E- 509 formally called "Request for Payment" is now called "**Request for Payment and Approval of Expenses**".

The policy was amended to clarify the dollar limit for approval of unbudgeted expense items.

Policy E- 510 formally called "Unbudgeted Items" is now called "**Clarification of Financial Operations**".


The policy was expanded significantly to add items that were not previously documented as well as to clarify several items that are currently part of our By-Laws. Lillie and I are working on updating **Article X - Church Finances** so that we can remove items that should be policy-driven rather than being defined in our By-Laws. We will have those By-Law changes/recommendations to all of you soon so they can be voted on at next week's Board meeting.

Either David, as Treasurer, or Lille, as Senior Pastor, will make the motion to the Board to accept these amended policies and By-Laws.

Feel free to reach out to me after you review the attachments should you have any questions.

Thanks so much for your Board service!
Blessings,
Doug

5 attachments

 **Old Policies COTT.pdf**

572K

 **Policy and Procedure #E-510.docx**

54K

 **Policy and Procedure #E-502.docx**

49K

 **Policy and Procedure #E-506.docx**

49K

 **Policy and Procedure #E-509.docx**

49K



Policy and Procedure # E-502

Subject: Acceptance of Stipulated/Designated Gifts or Donations

Adopted by the Board of Directors: July 15, 2008; July 16, 2013; October 20, 2020

The Board of Directors is grateful for stipulated or designated gifts and monetary donations to the Church provided they are compatible with the Church's vision, goals, and plans.

Gifts or donations given to the Church for stipulated or designated purposes other than currently budgeted items require approval of the Board of Directors.

Gifts or donations accepted by the Board will be acknowledged promptly by the Clerk with sincere appreciation. If the Board of Directors declines a designated gift or donation, the donor will be thanked for his/her offer and will be given an explanation by the Clerk or the Senior Pastor for the non-acceptance.



Policy and Procedure # E-506

Subject: Authorized Signers for Financial Transactions

Adopted by the Board of Directors: July 15, 2008; July 16, 2013; October 20, 2020

Authorized signers for all bank accounts and investment funds will be the Executive Committee of the Board of Directors (Moderator, Vice Moderator, Treasurer, and Clerk) plus any designated staff approved by the Board of Directors.

All transactions for bank accounts and investment funds will require two signatures for withdrawal.

A check signer will not be the payee of any check being issued to him/her.



Policy and Procedure # E-509

Subject: Request for Payment and Approval of Expenses

Adopted by the Board of Directors: July 15, 2008; July 16, 2013; October 20, 2020

The Senior Pastor or the Director of Administration will approve all check requests for the payment of **budgeted** expenses.

Any check request for **unbudgeted** items in the amount of one thousand dollars (\$1,000.00) or greater must be approved in advance by a majority vote (50% plus 1) of the Board of Directors. The exception to this is in the case of an emergency that must be acted upon immediately by the Senior Pastor or Director of Administration.

No more than three (3) emergency transactions can transpire within the fiscal year.

All emergency transactions must be highlighted on the Church's monthly financial report and presented to the Board at the next regularly scheduled Board of Director's meeting.



Policy and Procedure # E-510

Subject: Clarification of Financial Operations

Adopted by the Board of Directors: July 15, 2008; July 16, 2013; October 20, 2020

The purpose of this policy is to clarify items related to the financial operations of the Church. Specifically, this includes:

- I. Budget Development and Approval
- II. Annual Audit
- III. Authorized Signers on Accounts
- IV. Approval Process for Expenditures not Included in the Annual Operations Budget
- V. Approval Process to Borrow from Contingency (Designated) Funds and Repayment of Borrowed Funds
- VI. Managing Stipulated or Designated Gifts

I. Budget Development and Approval

The annual budget of the Church shall cover the period from January through December.

The Finance Committee, chaired by the Church Treasurer (or his/her designee), shall create an initial budget draft based on historic income and expense data at least two months prior to the date of the Annual Congregational Meeting. The Finance Committee will submit the draft to the Board of Directors for modification/approval. The Board of Directors shall be responsible for presenting the annual operations budget to the congregation for approval at the Annual Congregational Meeting.

The approved budget may be subsequently amended during the fiscal year, as dictated or needed by financial situation, by a two-thirds (2/3) vote of the Board of Directors, which shall immediately notify the members of the Church that such amendment has been made.

II. Annual Audit

An annual audit will be completed after the close of financial records at year-end. The Finance Committee is responsible for ensuring the audit is completed in a timely fashion. The annual audit can be completed in one of two ways:

- A team of individuals may be appointed to form an internal audit team or;
- An external audit may be completed by a CPA firm.

Every third year, an external audit will be the methodology required to complete the audit.

Example: 2018 and 2019 audits were completed by an external CPA firm. Therefore, audits for the years 2020 and 2021 will be completed by an appointed internal audit team. The audit for the year 2022 will be completed by an external CPA firm. This will require that funds are included in the 2023 budget to pay for the 2022 audit that will be completed in 2023.

If there is a financial hardship and the Church cannot afford the expense of an external audit, the Board may elect to defer the external audit requirement by one additional year. This exception requires a two-thirds vote (2/3) of the Board.

The audit findings from the previous year's audit (either external or internal) will be presented at the Annual Congregational Meeting of the current year.

III. Authorized Signers on Accounts

Refer to policy #E-506, Authorized Signers for Financial Transactions.

All bank accounts and investment funds maintained by the church shall require two signatures for withdrawals. The Executive Committee of the Board of Directors (Moderator, Vice Moderator, Treasurer, and Clerk) shall have signature authority, as well as designated staff members as determined by the Board of Directors.

IV. Approval Process for Expenditures not Included in the Annual Operations Budget

Refer to Policy #E-509, Request for Payment and Approval of Expenses.

Expenditures not included in the annual operations budget that exceed \$1,000.00 must be approved in advance by a majority vote (50% plus 1) of the Board of Directors. The exception to this is in the case of an emergency that must be acted upon immediately by the Senior Pastor or Director of Administration. No more than three (3) emergency transactions can transpire within a fiscal year. All emergency transactions must be highlighted on the church's monthly financial report and presented to the Board at the next regularly scheduled Board of Director's meeting.

V. Approval Process to Borrow from Contingency (Designated) Funds and Repayment of Borrowed Funds

Contingency (Designated) Funds are placed in “reserve” for emergent situations or to respond to required capital improvements/enhancements. Examples would include, but are not limited to - replacement roof; sidewalk/parking lot improvements/repairs; and HVAC, plumbing, electrical enhancements/repairs.

The primary use of Contingency (Designated) Funds is **NOT** to supplement the annual operations budget. However, there may be times when it becomes necessary to “borrow” from Contingency (Designated) Funds to maintain a positive cash flow. Examples would include, but are not limited to - meet ongoing payroll expenses and/or expenses associated with the physical plant (electric, water, other utilities or ongoing monthly expenses associated with keeping the campus functional).

The primary difference between these two uses of Contingency (Designated) Funds is that the first reason (using funds for capital improvements/enhancements) would not necessarily require repayment or replenishment. The second reason (maintaining positive cash flow within the operations budget) would require repayment.

The Board of Directors shall decide by a 2/3 majority when Contingency (Designated) Funds can be used for either purpose.

The Church Accountant will notify the Senior Pastor and the Director of Administration when there is a need to “borrow” against Contingency (Designated) Funds for the purpose of maintaining a positive cash flow in operations. When the request is approved, the Board of Directors will submit a repayment plan that addresses the amount borrowed. The repayment plan should begin within six months after the initial withdrawal from the Contingency Fund.

If the repayment plan is unsuccessful or cannot be achieved due to continued financial hardships, the Board of Directors may decide to “forgive” the amount borrowed from the Contingency (Designated) Fund. This requires a 2/3 majority vote of the Board.

The Accountant will keep track of and report on a monthly basis the number of withdrawals from the Contingency Fund for all purposes as well as the status of any outstanding/forgiven loans.

To ensure transparency to the Congregation, the amounts borrowed against Contingency (Designated) Funds, and the status of repayment are available for congregational review.

VI. Managing Stipulated or Designated Gifts

Refer to Policy #E-502, Acceptance of Stipulated/Designated Gifts or Donations.

Managing stipulated or designated gifts occurs when an individual or third party provides a donation to the church for a specified purpose. The Senior Pastor as well as the Board of Directors will determine whether to accept the stipulated or designated gift that may or may not be part of the church's current mission.

Church of the Trinity

Members in Good Standing

Last Name	First Name	Member	Att	Fin	Svc	Int	MiGS
Alberti	Bonnie	Yes	Yes	Yes			Yes
Albrecht	Michael	Yes	Yes	Yes			Yes
Alkema	Chester	Yes	Yes	Yes			Yes
Ambrose	Brian	Yes	Yes	Yes			Yes
Ames	Julie	Yes	Yes	Yes			Yes
Barrington	Robert	Yes	Yes	Yes			Yes
Bee	Ann	Yes	Yes	Yes			Yes
Berger	Doug	Yes	Yes	Yes			Yes
Blackburn	MJ	Yes	Yes	Yes			Yes
Blais	Janet	Yes	Yes	Yes			Yes
Bolgiano	Christopher	Yes	Yes	Yes			Yes
Balogna	Mary	Yes	Yes	Yes			Yes
Botelho	Jack	Yes	Yes	Yes			Yes
Brady	Cheryl	Yes	Yes	Yes			Yes
Brock	Rev. Lillie	Yes	Yes	Yes			Yes
Bromley	Ben	Yes	Yes	Yes			Yes
Brown	Dan	Yes	Yes	Yes			Yes
Buresch	Jim	Yes	Yes	Yes			Yes
Campana	Art	Yes	Yes	Yes			Yes
Carone	Michael	Yes	Yes	Yes			Yes
Carter	Ron	Yes	Yes	Yes			Yes
Cassoday	Kathy	Yes	Yes	Yes			Yes
Castro	Jeanie	Yes	Yes	Yes			Yes
Chapman	Carrie	Yes	HB-C	Yes			Yes
Christianson	Judy	Yes	Yes	Yes			Yes
Clayton	Jesse	Yes	Yes	Yes			Yes
Cochran	Shawn	Yes	Yes	Yes			Yes
Compton	Doug	Yes	Yes	Yes			Yes
Covert	Ellen	Yes	Yes	Yes			Yes
Crawford	Ron	Yes	Yes	Yes			Yes
Croxford	Dave	Yes	Yes	Yes			Yes
Cumisky	Mary	Yes	Yes	Yes			Yes
Cummings	Kam	Yes	Yes	Yes			Yes
Daniels	David	Yes	Yes	Yes			Yes
Davis	Bill	Yes	Yes	Yes			Yes
Davis	Nancy	Yes	Yes	Yes			Yes
Derr	Ed	Yes	Yes	Yes			Yes
Deluca	Caroline	Yes	Yes	Yes			Yes
Derr	Ed	Yes	Yes	Yes			Yes
Dill	Oliver	Yes	Yes	Yes			Yes
Endy	Alice	Yes	No	Yes			Yes
Farrand	Jo	Yes	Yes	Yes			Yes
Farrand	Lynn	Yes	Yes	Yes			Yes

Last Name	First Name	Member	Att	Fin	Svc	Int	MiGS
Fernald	Betty	Yes	Yes	Yes			Yes
Ferrell	Jim	Yes	Yes	Yes			Yes
Foster	David	Yes	Yes	Yes			Yes
Franke	Ruth	Yes	Yes	Yes			Yes
Frye	Debby	Yes	Yes	Yes			Yes
Gaffron	Michelle	Yes	Yes	Yes			Yes
Gallant	Cindy	Yes	Yes	Yes			Yes
Gast	Cherie	Yes	Yes	Yes			Yes
Girard	Frank	Yes	Yes	Yes			Yes
Giuffrida	Janet	Yes	Yes	Yes			Yes
Gray	Mickey	Yes	Yes	Yes			Yes
Gray	Susan	Yes	Yes	Yes			Yes
Greenawald	Michael	Yes	Yes	Yes			Yes
Hajjar	Richard	Yes	Yes	Yes			Yes
Harris	Mike	Yes	Yes	Yes			Yes
Hassenjager	Sandy	Yes	Yes	Yes			Yes
Heinemann	Al	Yes	Yes	Yes			Yes
Heinemann	Jannalee	Yes	Yes	Yes			Yes
Henry	Richard	Yes	Yes	Yes			Yes
Hettler	John	Yes	Yes	Yes			Yes
Hollowell	Jamie	Yes	Yes	Yes			Yes
Hooper	Eddie	Yes	Yes	Yes			Yes
Horner	James	Yes	Yes	Yes			Yes
Hueber	Hank	Yes	Yes	Yes			Yes
Imbrascio	Cheryl	Yes	Yes	Yes			Yes
Jefferson	Chris	Yes	Yes	Yes			Yes
Jenkins	Kathy	Yes	Yes	Yes			Yes
Jesiolowski	Carol	Yes	Yes	Yes			Yes
Jesiolowski	Judy	Yes	Yes	Yes			Yes
Jones	Camille	Yes	Yes	Yes			Yes
Kane	Marilyn	Yes	Yes	Yes			Yes
Kelly-Taylor	Sandy	Yes	Yes	Yes			Yes
Keusch	Chris	Yes	Yes	Yes			Yes
King	Kathy	Yes	Yes	Yes			Yes
Kiss	Pandora	Yes	Yes	Yes			Yes
Klein	Alison	Yes	Yes	Yes			Yes
Knox	Ronnie	Yes	Yes	Yes			Yes
Kratzer	Allen	Yes	Yes	Yes			Yes
LaChapelle	Jim	Yes	Yes	Yes			Yes
LaChaunce	Wendy	Yes	Yes	Yes			Yes
LaVigne	Marilyn	Yes	HB	Yes			Yes
Lee	Joe	Yes	Yes	Yes			Yes
Lee	Sherri	Yes	No	Yes			Yes
Lipford	Tina	Yes	Yes	Yes			Yes

Last Name	First Name	Member	Att	Fin	Svc	Int	MiGS
Luongo	Ron	Yes	Yes	Yes			Yes
Lopez	Anthony	Yes	Yes	Yes			Yes
Main	Chris	Yes	Yes	Yes			Yes
Mangus	Lenny	Yes	HB	Yes			Yes
Martin	Julie	Yes	Yes	Yes			Yes
Martin	Pat	Yes	Yes	Yes			Yes
Mauser	Winnie	Yes	Yes	Yes			Yes
Mazzone	Anna	Yes	Yes	Yes			Yes
McCarthy	TC	Yes	Yes	Yes			Yes
McDonough	Becky	Yes	Yes	Yes			Yes
McKenzie	Joe	Yes	Yes	Yes			Yes
Mensingler	Donn	Yes	Yes	Yes			Yes
Merten	Barbara	Yes	Yes	Yes			Yes
Miller	Roger	Yes	Yes	Yes			Yes
Mintz	Fuzzy	Yes	Yes	Yes			Yes
Mintz	Susan	Yes	Yes	Yes			Yes
Montalvo	Cory	Yes	Yes	Yes			Yes
Moore	Bob	Yes	Yes	Yes			Yes
Moore	Julie	Yes	Yes	Yes			Yes
Morrocco	Charlotte	Yes	Yes	Yes			Yes
Mould	Shirley	Yes	Yes/HB	Yes			Yes
Myers	Judy	Yes	Yes	Yes			Yes
Neal	Lori	Yes	Yes	Yes			Yes
Nichol	Jim	Yes	Yes	Yes			Yes
Nunez	Lumi	Yes	Yes	Yes			Yes
Officer	Wayne	Yes	Yes	Yes			Yes
Patterson	Vaughn	Yes	Yes	Yes			Yes
Pierce	Dave	Yes	Yes	Yes			Yes
Pierce	Kim	Yes	Yes	Yes			Yes
Pierre	Dan	Yes	Yes	Yes			Yes
Piner	Deb	Yes	Yes	Yes			Yes
Pisani	Dave	Yes	Yes	Yes			Yes
Pisani	Tom	Yes	Yes	Yes			Yes
Poisson	Gerry	Yes	Yes	Yes			Yes
Power	Felix	Yes	Yes	Yes			Yes
Purugganan	Dar	Yes	Yes	Yes			Yes
Raines	Joyce	Yes	Yes	Yes			Yes
Revere	Maggie	Yes	Yes	Yes			Yes
Rice	Mary	Yes	Yes	Yes			Yes
Richards	Scott	Yes	Yes	Yes			Yes
Rinewalt	Carol	Yes	Yes	Yes			Yes
Robinson	Betty	Yes	Yes	Yes			Yes
Robinson	Regina	Yes	Yes	Yes			Yes
Robinson	Steven	Yes	Yes	Yes			Yes

Last Name	First Name	Member	Att	Fin	Svc	Int	MiGS
Sapp	Kitty	Yes	Yes	No			Yes
Schroeder	Don	Yes	Yes	Yes			Yes
Seibert	Mary Lee	Yes	Yes	Yes			Yes
Sellars	David	Yes	Yes	Yes			Yes
Shelley	Bonnie	Yes	Yes	Yes			Yes
Shellnutt	John	Yes	Yes	Yes			Yes
Smith	Michael	Yes	Yes	Yes			Yes
Smoker	Barbara	Yes	Yes	Yes			Yes
Solitro	Fran	Yes	Yes	Yes			Yes
Spikes	Cheryl	Yes	Yes	Yes			Yes
Steever	Harry	Yes	Yes	Yes			Yes
Stewart	Dave	Yes	Yes	Yes			Yes
Stutzman	Magdaline	Yes	Yes	Yes			Yes
Sullivan	Sheila	Yes	Yes	Yes			Yes
Suprina	Joffrey	Yes	Yes	Yes			Yes
Taylor	Shelley	Yes	Yes	Yes			Yes
Terra	Bob	Yes	Yes	Yes			Yes
Travis	Jerry	Yes	Yes	Yes			Yes
Twardowski	Rev. Donna	Yes	Yes	Yes			Yes
Vassilaros	Ann	Yes	Yes	Yes			Yes
Viglione	Rev. Tony	Yes	Yes	Yes			Yes
Vrendenburg	Margot	Yes	Yes	Yes			Yes
Warren	Steve	Yes	Yes	Yes			Yes
Whitney	Doug	Yes	Yes	Yes			Yes
Whittington	Chuck	Yes	Yes	Yes			Yes
Wilbur	Emma	Yes	Yes	Yes			Yes
Williams	Leticia	Yes	Yes	Yes			Yes
Zainyeh	Charles	Yes	Yes	Yes			Yes
Zanone	Ruthie	Yes	Yes	Yes			Yes
Zuercher	Ron	Yes	Yes	Yes			Yes
Zuleta	Martha	Yes	Yes	Yes			Yes
166							
10.14.20							

**Church of the Trinity
Board of Directors
Congregational Meeting 11.04.20
Voting Proposal**

Expected Item(s) for Approval:

CoTT 2021 Budget

Issues:

Security, size of congregation, amount of business

Concerns:

Secrecy/anonymity: CoTT not required

Potential Methods for Voting: Single or combo use Virtual and/or physical

Zoom, Facebook, Survey Monkey, Google Form, onsite room, drive in drop off, text, call-in, email, mail in, proxy, absentee

Registration

Formal such as ID#,s, codes, etc or sight to confirm MIGS

Issue is single, vs couple, vs friends in same viewing area

Practice:

Whatever choices, practice - we can practice at Community Forum

Recommend:

Zoom for virtual attendees as it has simple mechanism for yes/no voting using chat feature. We do not need polling so far.

Zoom to also use chat room for multiple people at one site to vote.

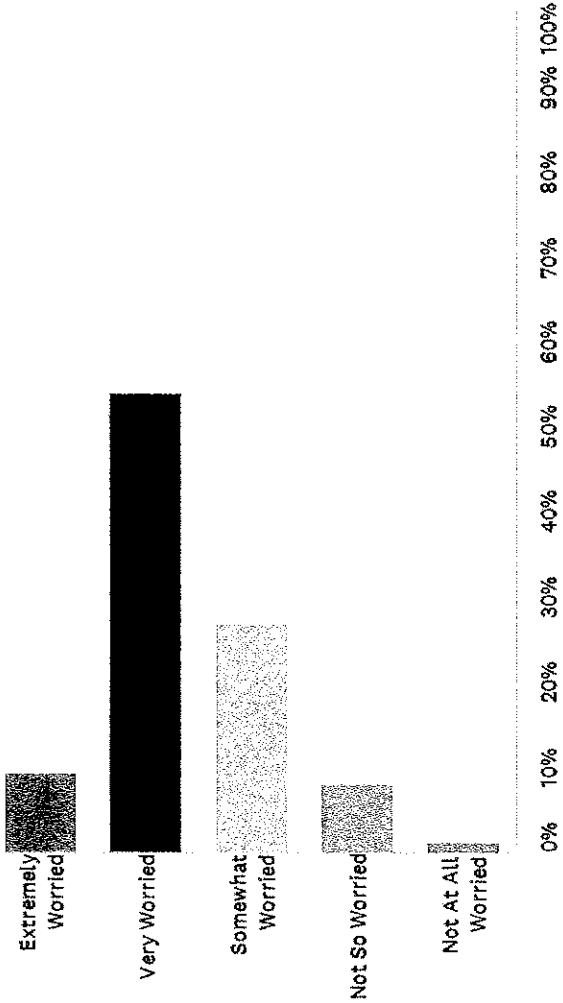
Open Sanctuary or Pierce Hall for limited central area for those who do not have electronic devices capable of doing Zoom. Use chat room to record.

Recording:

The meeting should be recorded but not published. The Clerk may use it for the purpose of minutes or checking a specific issue with Board's consent.

Q1 How worried are you about the impact of COVID-19 on you personally?

Answered: 85 Skipped: 0



ANSWER CHOICES	RESPONSES
Extremely Worried	8
Very Worried	46
Somewhat Worried	23
Not So Worried	7
Not At All Worried	1
TOTAL	85

RESPONSE ON FILE