**Salem Lutheran Church Council Meeting Minutes, Thursday, December 9, 2021 – 6:30 pm**

President Shannon Bruhns called the meeting to order at 6:30pm.

Members present: Drake Abbey, Marci Adeogun, Shannon Bruhns, Sue Langerud, Heather Mannes, Sondra Nelson, Al Skellenger, Pastor Joel Guttormson and Cindy Haugsdal.

Member absent: Scott Hagenson

Pastor Joel led us in devotions and prayer.

**Secretary’s Report:** November Minutes were available for review. There were no additions or corrections.

Marci moved to accept the minutes, seconded by Sue, all approved.

Communication and correspondence – Thank you notes shared; Request from LMHS for support of the Yearbook, Marci moved to contribute $50 to LM Yearbook, seconded by Heather, all approved; an anonymous donation of $100 has been deposited in the general fund.

**Treasurer’s Report:** Drake provided a written and verbal report.

Total income for November 2021 $21,075.29

Total Expenses for November 2021 $19,649.09 (Income less expense $1,426.20)

Checking account balance (11/30/2021) $34,301.58

Building Fund balance (11/30/2021) $181.36

CD’s at FTSB (11/30/2021) Reserves $26,014.17/Ness Estate $10,526.47

CD at MBT (11/30/2021) Ness Estate $52,176.00

Northeastern Iowa Synod 3rd quarter donation statement has been received.

**Financial Secretary’s report:** Sondra provided a written and verbal report

2021 YTD total offerings (11/30/2021) $211,097

2020 YTD total offerings (11/30/2020) $201,403

Marci moved to accept treasurer and financial reports, seconded by Heather. All approved.

**Board Reports**

**Board of Worship and Music:**  Heather provided a verbal report. Discussed Advent services which will include a choir offering special music at the Sunday services; Faith Formation Christmas program on 12/12/2021 at 9:00; Christmas Eve Communion service will be held at 5:00 pm which will be live streamed and later put on YouTube for viewing as well as recorded and aired on Sunday 12/26/2021 on KIOW; Communion packets will be available for those who will be worshiping with us online on Christmas Eve, notify Marci with the number of packets you need by 12/17; Communion packets will be available in the first Sunday School classroom on the south side of the church and can be picked up during office hours (10:00am-5:00pm) on Tuesday, 12/21 and Wednesday, 12/22, delivery can be arranged if needed; There will be no services on Christmas Day; a new computer for worship music/services has been donated by Bruce Adams in memory of his father, Don Adams.

**Board of Life & Growth:** Sue provided a written/verbal report. Nineteen Samaritan’s Purse Christmas shoe boxes were collected and sent. The children’s clothing giving tree is up and are due by Sunday, December 12. Christmas decorations in the Narthex and Sanctuary were completed last Saturday. Member’s birthdays are being remembered weekly. Lutheran magazine/devotionals have been adjusted as to use.

**Board of Stewardship and Social Ministry:** Al provided a verbal report. The board assisted with God’s Work, Our Hands, which was successful. Planning education in January regarding planned giving.

**Board of Property and Management:** Scott provided a written report. The heating pipe in the church basement has been fixed, working on repairing the wall near this area. Barb is spending extra time in sanctuary cleaning before Christmas Eve. LM Pump will be doing snow removal this winter.

**Board of Youth:** Jen and Marci provided a written report. Marci led discussion of items in the report that included: Youth Christmas program will be Sunday, December 12 at 9:00 with a Birthday Party for Jesus in the fellowship hall. Cake and punch will be served. Faith formation will do Christmas Break Out Box activities on Sunday, Dec 19th. No Faith Formation on 12/26/2021 or 1/2/2022. Youth are sharing Christmas stories on Facebook again this year. We will be hosting a Christmas Caroling event on Sunday, December 19. Meet at the church at 4:30 pm.

**Pastor Report – Complete Pastor reports are available for review in the church office.**

**Lead Pastor’s Report:** Pastor Joel shared a written report that included Pastoral acts in November and accounting for vacation and continuing education days/Sundays used and planned. Additional topics in his report included:

* New and Renewing Membership Program – Pastor presented 3 resources that could be incorporated to provide a formal membership class. These resources would have 3 themes: Where have we come from? Who are we now? Where are we going? Council members are asked to review these resources and provide feedback. The resources also include the future ELCA strategic directions for 2025.
* Visitations – Pastor Joel has been reaching out to members/community through monthly communion services at the Care Center/Mills Harbor, the monthly Pastor’s Fellowship Breakfast, participating with youth in the cribbage and chess program for 5th and 6th graders.
* Safe Gatherings – Jennifer Sauer and Jill Budach have completed the child protection training. Pastor Joel would like to set a goal of parents/adults who will be chaperoning the confirmation retreat in April to complete the training prior to the retreat.

Sondra moved to approve board/pastor reports, seconded by Sue. All approved.

**Old Business:**

1. Financial Statement Update – Drake has been reviewing and auditing our current financial statements and presented a list of accounting adjustments to make Salem’s financial statements more precise. The goal is for the numbers reported on the balance sheet to reflect financial reality. Although the dollar amounts are significant, making these adjustments to these entries will not cost Salem any money. All the proposed adjustments have origins in prior accounting periods; thus, it is too late to correct the financial statements for those years. These proposed adjustments would use a new expense account (“Accounting Adjustments”) to make corrections in the current accounting period which will artificially inflate the reported expenses for 2021, but these entries do not require any cash to be disbursed. Drake presented 7 specific transactions/adjustments identifying the background, origin of error and recommended correction on the financial statement for each transaction. Drake provided explanation and there was discussion of these proposed transactions.

Al moved to approve the accounting adjustments as recommended, Sondra seconded. All approved.

**New Business:**

1. 2022 Budget Review
	1. Council reviewed and discussed planning for the 2022 Budget. Boards should send proposed budgets to Drake by 12/31/2021.
2. 2022 Annual Meeting Agenda, Ballot and Board reports.
	1. 2022 Annual Meeting Agenda was presented and reviewed. Heather moved to accept the agenda for the annual meeting, seconded by Al. All approved. The Agenda will be posted on December 23, 2021.
	2. 2022 Annual Meeting Ballot was presented and reviewed. There are openings that still need to be filled and one clarification that needs to be addressed. Council will vote via email once clarification has been made. The approved Ballot will be submitted to be posted by 12/13/2021.
	3. Annual meeting Board reports are due to Marci by 12/23/2021.
3. New members – none
4. Transfers/statistical adjustments
	1. Kevin Olson and Quint Askildson asked for their names to be removed from member list. Marci moved to accept these adjustments, seconded by Sue. All approved.
5. Next meeting Thursday, January 13, 2022 at 6:30 pm

Al moved the meeting be adjourned, seconded by Heather. All approved.

The meeting was adjourned.

We closed with the Lord’s Prayer.

Respectfully Submitted,

Cindy Haugsdal

ADDENDUM: On Sunday 12/12/2021 Shannon emailed the proposed ballot to council members for review. Al moved that the ballot be accepted and posted 12/13/2021, seconded by Heather. All approved. The approved ballot will be posted tomorrow, 12/13/2021.