

Sick leave policy: The following language was proposed to amend the Sick Leave Policy: Salaried staff accrue sick leave at the rate of one workday for each month of completed service. A record of sick leave accrual and use must be maintained for each salaried staff employee. A limit of accrued sick leave that an employee may carry forward each year is 15 days.

Vacation policy: There was discussion continuing about giving all GLSA employees, salaried or hourly, three weeks of vacation upon their 5-year anniversary, total time to be compiled with bridging should anyone leave and then return to GLSA.

VOTE: It was approved by all boardmembers that all GLSA employees be granted 3 weeks of vacation time upon their 5 year anniversary, with bridging of time for staff returning after an absence.

Christina will add verbiage to the Staff Handbook and Director's Handbook.

NEW BUSINESS: None

Next meeting: November 12, 2007

Meeting adjourned: 7:15 pm

Respectfully submitted,

Stacy Zimmerman

Office Supplies: No change other than adding the cost of website changes to March budget (website costs used to go in uncategorized expenses).

Payroll tax: .326761 x wages. Very complicated to figure out accurately. Based on last years BvA this projection should work out accurately for the year.

Special Events: October-Pumpkin Farm fieldtrip & haunted house, otherwise close to BvA

Training: added funding for some external Non-Violent Communications (NVC) trainings for staff in October, otherwise \$630 more than last year's BvA to continue quality internal and external trainings for staff.

Tuition refund: Sept- paid off all outstanding deposits to parents, added \$500 in June and August for end of the school year and end of summer deposit returns.

Utilities: added 10% to BvA. Numbers will be taken from '06 + 20%, as the water leak in '07 has skewed the utility bill.

Wages: Sept- already covered, October- extra a.m. staff, added \$70 per payroll overall until April for Kai Kunkel when she leaves. She makes more than the person she replaced due to experience. Otherwise Christina used budget vs actual plus raise amounts.

VOTE: the revised budget as presented was approved by all attending members

Emergency Drill & supplies update:

We had a very successful all GLSA evacuation drill (good weather & happy kids).

Supplies were inventoried and any food ready to be switched out was done, while waiting for parents to come.

The indoor supply won't be adequate and may not be accessible so Christina is looking into water racks that will fit in our shed. A three-day supply of water will cost \$337 and the racks they will give us for free. The water will last for 2 years. The winter blankets are the last item needed; they will be ordered in November, costing about \$1000 (in Nov budget under Equipment). They will be vacuum packed.

TREASURERS' REPORT: No additional information was added to the Director's Financial Report, except to say that it should be easier going forward.

OLD BUSINESS:

Shed: Most board members went out to look at the completed shed.

Possible expansion of GLSA program: this is still being investigated, and is not considered a high priority, as we are in the beginning of a new school year.

Wait list: there is still a significant waiting list of +/-35 kids

Postings: Board members info has been posted for all families to see

Sandwich board: Christina has contacted D-Tech regarding signage

the tuition line item.

- That we have all accounts (ie scholarships) kept in QB and that we do deposits through QB. It won't be possible to make invoices with the QB program so we will keep doing them as we have been.
- That we make these changes before having a bookkeeper or accountant come and do a fiscal year review.

A note about finding someone to do a review: Christina will ask Leah to give us some idea of what would be a useful year end review so she can supply that outline directly to the accountant or bookkeeper she is getting an estimate from. We are not in a position to pay the \$2-3K fee to a CPA, and many bookkeepers are not in a position to handle this type of job. Sharon suggested that we contact the Church for alternative suggestions; Stacy will contact her mother, a retired bookkeeper about this job as well.

Leah also spent an hour with Josh and Jennie going over what reports are appropriate for the board to review monthly.

Information on the balance sheet:

Appropriate to use because it comes straight from the QB program (unlike our previous form) and provides an accurate statement of where the program is financially.

Several accounts need to be cleaned up, i.e. Mike and Christina's credit cards put into appropriate credit accounts, Melinda's credit card, UMC loan (now paid off).

Leah and Christina will spend time doing that tomorrow so the balance sheet will be fixed for the November meeting.

Changes for 2007-2008 budget

By line Item:

Tuition- based on Budget Vs Actual (BvA) + 2% , + subsidy payments.

Accounting: Feb (\$350 annual IRA fee), Jan (3 payroll), etc All changes from '06-'07 budget vs. actual (BvA)

Benefits: updated from '06-'07 BvA, add Christina's auto expense (instead of being an uncategorized expense)

Bonus: No change

Curriculum: No notable changes

Equipment: based on BvA, November has a budget of \$1000 to pay for 75 winter blanket for our emergency supplies.

Kitchen/Food: added end of summer staff event to October, Nov- emergency water \$340, December board dinner & staff party, add \$75 per month for cost increases, otherwise based pretty much BvA

Labor & Industries: from BvA

Maintenance: September- carpet cleaning, otherwise no change

Miscellaneous: under 15% for last year, brought this budget to \$200 per month.

GLSA ADMINISTRATIVE BOARD MEETING

OCTOBER 8, 2007

In attendance: Stacy Zimmerman, Christina Bachman, Josh Maher, Anne Donegan, Jennie Tucker, Wolf Latsch, Marcello Marelli, Sharon Diel, Hazel Evans, Chris Price

Absent: Teresa Lennstrom, Pastor Jan Rowe, Nancy Bird

Approval of minutes: Sept. 2007 minutes were approved with two minor corrections.

DIRECTOR'S REPORT:

Financial report:

The real September income was \$24,895. The total on the September Budget vs. Actual reflects the move from the cash method of accounting to the accrual method of accounting.

Overages by line item:

Maintenance: carpet cleaning over Labor Day weekend

Tuition refund: all outstanding deposits were refunded. We are now totally debt free to parents.

Wages, payroll tax: last week of summer (extra staffing) & 5th a.m. staff for the a.m. program; usually we've only had 4. This was due to higher enrollment in a.m. program and working out busing issues.

Capital Expense: we had a handyman fix several things around the center

Christina spent two-three hours with Leah Kosik, the accounting consultant from Jacobson & Jarvis. She looked over our internal controls and said they are fine. She suggests that it be clarified who is responsible for doing what actions. Otherwise they look good. Christina will make that change and any other she thinks are appropriate and bring the internal controls to the November Board meeting.

Leah's preliminary recommendations:

- That we use the accrual method to keep our books. That change has been made. It changes how our reports look. Income is now what has been billed and not what we have received in payments. That will have to be a different report.
- That we set up proper credit card accounts instead of using the banking accounts that we have been using since 2002.
- That we put all uncategorized income (from the switch from paper invoicing to QB invoicing) into