

Faith Lutheran Church
 Minutes of Congregation Council Meeting
 April 19, 2022

The meeting was called to order at 7:20 PM by Jeff Cowan.

ROLL CALL:

		Present	Absent
Senior Pastor	Pastor Jill Collict	X	
President	Jeff Cowan	X	
Vice-President/Personnel	Phil Ludvigsen	X	
Secretary	Colleen Marvits	X	
Treasurer *	Jim Mastakas	X	
Financial Secretary*	Dale Tyson	X	
Committee	Liaison		
Christian Education	Beth Noble	X	
Evangelism	Sarah Ponsini		X
Finance	Paul Dankers	X	
Property	Mike Pfau	X	
Long Range Planning	Phil Ludvigsen	X	
Social Ministry	Charlotte Illein	Zoom	
Stewardship			
Re-Entry/At-Large	Susan Flynn	X	
Worship and Music	Colleen Marvits	X	
Youth Ministry	Christine Mastakas	S	
At-Large	Izzy Volpe		X

*Indicates non-voting member +Indicates Visitor

Pastor Jill led a devotion.

Welcome and getting to know each other.

MOTION: Motion by Mike Pfau to accept the March 15 Council Meeting minutes, and was seconded by Susan Flynn. Motion passed.

Pastor Jill reviewed her report. She and Becky Majewski will be attending the Synod Assembly by May 6. Christmas in July being planned with Evangelism Committee.

Christian Education

- Sunday School
 - 4-6 kids at most – attendance down a bit – no masks
 - Last day will be May 22 – Aubrey will check with other teachers for coverage of gaps for rest of the year

- Sunday school giving – will find out how much so kids can make a decision on what to spend it on
- Fall Rally – first day Sept 11 – maybe do a remembrance in the opening
- 1st Communion – 2-4 kids – tentatively Aug 6 and Aug 7 activities
- Adult Forum
 - Positive feedback on the Acts program
- Confirmation
 - Going well
 - 4 potential confirmation students for next year beginning in September
 - Pastor thinking about the meeting times
- VBS – Aubrey will coordinate
 - Have materials purchased for last year that we can use – River of Life (ELCA)
 - Will reach out in bulletin for volunteers – if no one steps up it will be cancelled again this year – coordinator and volunteers needed (Update since meeting – no response from congregation to organize this so per Barbara it will be cancelled this summer)
- Budget – reviewed last year’s budget and discussed upcoming budget. Barbara will check on a few open items, finalize and send to Jim directly. Will be down from last year.

Next meeting: Monday, May 9 at 7:15 (Zoom)

Evangelism

- Planning Christmas in July.
- Memorial Day parade – table on corner to greet people.
- Lenten soup suppers was held this year. Small group but went well.

Finance

Financial Secretary’s Report:

March was a good month for 2 reasons. One, we received 2 ERC checks for \$36k. However even excluding ERC, we were ahead of budget in envelopes and plate which in part is due to a return of in person services. Excluding special benevolence and ERC, we were ahead in all categories of budgeted receipts for the month and as a result we exceeded budgeted receipts by \$1,059, plus the 25,371 ERC for the month, with envelopes representing 1,000 of the positive variance.

Highlights include:

- Mar envelopes were above budget by 1,000
- Plate was ahead of budget by 351, with minor offsets in other categories
- ERC was also ahead of the total year budget by 25,371 as we received the remaining payments for 2020 and Q1 2021. **See separate spreadsheet attached to fully understand what has been included in income and the amount that was deferred to the unknown overpayment**
- As a result of above, total receipts were \$26,430 above budget excluding special benevolence
- YTD envelopes are now 17,519 above budget due to one time receipts, and the catchup of some members in Dec. Plate, holiday offering and other receipts are still positive vs budget YTD by 1840, 856, and 948 respectively, all contributing to grand total receipts being

20,358 above budget excl special benevolence and ERC of 25,827. With ERC we are 46,185 above budget

Vs prior year for the 10 month period, envelopes are approx 7,100 below last year. However total receipts excl spec benev are approx 50,000 higher primarily due to ERC of 50,000, but even excl ERC, they are about the same as plate, holiday, flowers and other receipts were higher and offset the envelope decrease

Treasurer's Report:

March 2022 realized \$47,339 in Revenue, inclusive of \$25,371 of additional ERC, and \$20,514 in Net Income.

- Revenue was +\$27,020 vs. budget (envelopes, plate, Thrivent grant, and higher ERC)
- Expenses were -\$628 higher than budget
 - Higher Church maintenance & utilities (Feb & March), was partially offset by lower employee benefits and parsonage maintenance

March YTD 2022 realized \$278,959 in Revenue and \$5,549 in Net Income.

- Revenue was above budget by +\$46,493 due to higher income on all categories, mostly envelopes, and additional ERC.
- Expenses were under budget by +\$14,902
 - Lower employee benefits
 - Lower Church maintenance
 - Snow removal
 - HVAC Repairs
 - Confires repairs
 - Cleaning
 - Lower Christian Education, mostly vacation Bible school and devotional literature
 - Timing of Pulpit and Office Admin Supply
 - Lower Evangelism (mostly campaign)
 - Lower youth
- Overall, YTD net income before Budget Gap was +\$61,495 lower than budget.

MOTION: Motion to accept the March financial reports was made by Susan Flynn and seconded by Beth Noble. Motion passed.

Long Range Planning

No report.

Next meeting: Monday, April 25 at 7:30 PM.

Personnel

No report.

Property

The sprayer hose has been replaced in the kitchen.

The front men's bathroom (by the sanctuary) has had the faucet of the lower sink and the valve for the toilet replaced.

The lights by the sign near the driveway need to be checked to see if they are functioning.

Work Day April 30th 9am

- Look at fixing vertical blinds in sanctuary by swapping with blinds by sanctuary sink.
- Replace ceiling tiles in the hallway. Need to call Confires and alert them as one panel has a sensor in it. Tom will contact Confires.
- Replace fixtures at the back door.
- Paint outside dark siding, check with Dale about buying paint.
- Paint and sand benches by the front door.
- Clean up and trim bushes. Remove the pile of branches to the wooded area.
- Take down Christmas lights by driveway entrance.
- Look into the leak from the soffit between the garbage cans and the meditation garden.

Meditation garden – there are Memorial Funds dedicated to the maintenance of the meditation garden. Use these to replace dead bush and possibly add a light to shine on the stone with the names on it. Add mulch to the garden.

Next meeting: Thursday, May 5 at 7:15pm (Zoom)

Re-Entry Committee

No report.

Social Ministry

- Ginny Williams has been working with Cafe Brio on help for Ukraine. She dropped off items donated by church members and items purchased with Thrivent funds.
- IHN (Interfaith Hospitality Network) currently has no clients.
- Last year the committee provided fruit baskets and a giving tree for seniors. Possibly the Sunday School classes could make cards for the seniors in the future?
- Other opportunities discussed:
 - SHIP - personal care kits. Determine their needs.
 - Lutheran World Relief – personal care kits. Items will be requested/collected starting end of Apr. through May, and the kits will be assembled after church on June 12.
 - Backpack drive in Aug.
 - St. Peter's Children's Hospital – fleece blankets that tie. Targeted for Sep. in conjunction with "God's Work. Our Hands."

Stewardship

- Campaign kicked off on April 19 with a link to a Google document included. Responses due back by May 2. There were issues with the Stewardship email account (emails went to spam) so it will be resent from the church's email account.

- Committee responses to Time and Talent are due back asap. Will be shared with the congregation after Stewardship Campaign or after the summer.

Worship and Music

The committee has not met since the last Council meeting.

Next meeting: April 27 at 1:00 PM

Youth Ministry

- Cross Roads will hold event the same week the Gathering was scheduled for.
- Alumni Zoom continues this month.
- Youth met St. Patrick's Day for a fun night with games.
- Easter Eggs will be hidden at homes again this year as a fundraiser.

Next meeting: TBD

Calendar Review

Old Business

- Rechartering of Cub Scout Pack 189 – no update.
- Phil Ludvigsen contacted Nominating Committee to advise on the number of open positions for 2022-2023 Council. Ten people have been identified. Blurb should be added to the bulletin asking if anyone has any interest in joining Council.

New Business

- To be considered by May meeting – should we give some of the ERC funds to Synod or other social ministry organization? Do we want to be conservative and see what plays out for next year? Do we let the congregation decide (at annual meeting)?
- Motion was made by Dale Tyson to give gift card to Aubrey and her boss as a thank you since we were not charged a fee for preparing and processing ERC paperwork. Motion was seconded by Mike Pfau. Motion carried. Dale will write letter to accompany gift cards.
- Set up schedule for budget review.
- Nominating Committee for 2023 needs to be put together.
- Audit Committee needs to be put together and audit conducted.
- Beginning in June, worship attendance reported to Council will include a distinction between online and in-person attendance.

Next Council Meetings

- Thursday, May 19 at 7:15 PM
- Wednesday, June 15 at 7:15 PM (Budget Review)

MOTION: Motion to adjourn the meeting was made by Susan Flynn and was seconded by Christine Mastakas. Motion passed.

The meeting was adjourned at 8:24 PM

Respectfully submitted,
Colleen Marvits, Council Secretary

**Faith Lutheran Church
Operating Fund
Statement of Revenues and Expenses
For the Ten Months Ended
March 31, 2022**

	Approved Budget	Year to Date Budget	Actual	Over / (Under) Budget
Revenue				
Envelopes	\$ 239,049	198,058	215,552	17,494
Plate Offering	4,000	3,333	5,199	1,866
Special Offering	3,300	2,100	2,958	858
Sunday Church School	130	100	263	163
Flowers	2,500	2,083	1,112	(971)
Other Receipts	1,600	1,333	2,843	1,510
PPP/ERC	24,673	24,673	50,500	25,827
Interest Income	942	785	531	(254)
Total Revenue	276,194	232,466	278,959	46,493
Special Benevolence	-	-	4,861	4,861
Total Revenue after Special Benevolence	276,194	232,466	283,820	51,354
Mutual Ministry				
Senior Pastorate Salary, Allowances and Other	105,558	88,872	89,976	-1,103
Vice Pastor	-	-	-	-
Administrative Support	36,654	31,015	30,995	(20)
Music Director	25,343	21,444	21,421	(23)
Youth Director	9,589	8,114	8,105	(9)
Social Security Taxes	5,369	4,543	4,821	278
Other Employee Benefits	13,898	11,344	4,592	(6,752)
Professional Development	900	900	680	(220)
Workers Compensation Insurance	1,365	1,138	931	(207)
Office Administrator Supply	300	300	-	(300)
Organist Supply	540	405	450	45
Pulpit Supply	1,012	1,012	-	(1,012)
Computer Software & Maintenance	2,947	2,456	2,988	532
Administrative Supplies	2,031	1,692	1,406	(287)
Copier Expense	1,337	1,003	829	(174)
Postage	326	271	124	(148)
Payroll Service	2,729	2,309	2,494	185
	209,898	176,818	169,810	(7,008)
Worship & Music				
License Copyright & Music	900	817	66	(751)
Organ Maintenance	160	80	-	(80)
Worship Supplies	900	750	2,183	1,433
Flowers	2,500	2,067	841	(1,226)
Bell Refurbishing	-	-	-	-
	4,460	3,714	3,090	(624)
Property Maintenance				
Maintenance and Utilities - Church	40,868	35,172	29,552	(5,620)
Maintenance and Utilities - Parsonage	6,936	5,859	5,513	(347)
Insurance	7,023	5,853	6,386	534
	54,827	46,884	41,451	(5,433)

**Faith Lutheran Church
Operating Fund
Statement of Revenues and Expenses
For the Ten Months Ended
March 31, 2022**

	Approved Budget	Year to Date Budget	Actual	Over / (Under) Budget
Christian Education				
Church School	1,000	925	1,135	210
Vacation Church School	750	750	-	(750)
Adult Education	200	200	153	(47)
Devotional Literature	900	750	617	(133)
Confirmation	200	150	87	(63)
	3,050	2,775	1,991	(784)
Youth Group				
Youth Gathering	500	417	416	(0)
Youth Group Activites - Other	700	530	130	(400)
	1,200	947	546	(400)
Evangelism				
Advertising & Publicity	195	163	241	79
Convention/ Conferences (Lay)	790	-	-	-
Evangelism Campaign	700	583	275	(309)
Fellowship & Hospitality	150	124	-	(124)
New Members	150	150	-	(150)
	1,985	1,020	516	(504)
Social Ministry				
Synod Benevolence	24,773	20,644	20,644	-
Compensation Aid Fund	637	531	416	(115)
Cross Roads	-	-	25	25
World Hunger	-	-	-	-
Local	-	-	-	-
	25,410	21,175	21,085	(90)
Finance				
Church Mortgage	41,460	34,550	34,547	(3)
Finance	529	529	473	\$ (56)
Extra Debt Reduction	-	-	-	-
	41,989	35,079	35,020	(59)
Stewardship Campaign	200	-	-	-
Capital Improvement Fund	5,000	-	-	-
Equipment Fund	-	-	-	-
Total Expenses	348,019	288,412	273,510	(14,902)
Special Benevolence/Social Ministry- Other	-	-	4,761	4,761
Total Expenses after Special Benevolence	348,019	288,412	278,271	(10,141)
Income (Loss) Before Budget Gap	(71,825)	(55,946)	5,549	61,495
Budget Gap	71,825	55,946		(55,946)
Income (Loss)	\$ -	-	5,549	5,549

**Faith Lutheran Church
Operating Fund
Statement of Revenues and Expenses
For the One Month Ended
March 31, 2022**

	Approved Budget	Year to Date Budget	Actual	Over / (Under) Budget
Revenue				
Envelopes	\$ 239,049	19,346	20,322	975
Plate Offering	4,000	333	710	377
Special Offering	3,300	200	241	41
Sunday Church School	130	20	8	(12)
Flowers	2,500	208	20	(188)
Other Receipts	1,600	133	563	430
PPP/ERC	24,673	-	25,371	25,371
Interest Income	942	78	105	27
Total Revenue	276,194	20,320	47,339	27,020
Special Benevolence	-	-	75	75
Total Revenue after Special Benevolence	276,194	20,320	47,414	27,095
Mutual Ministry				
Senior Pastorate Salary, Allowances and Other	105,558	8,255	8,410	155
Vice Pastor	-	-	-	-
Administrative Support	36,654	2,820	2,820	(0)
Music Director	25,343	1,949	1,949	(0)
Youth Director	9,589	738	738	(0)
Social Security Taxes	5,369	413	421	8
Other Employee Benefits	13,898	1,277	416	(861)
Professional Development	900	-	-	-
Workers Compensation Insurance	1,365	114	116	3
Office Administrator Supply	300	-	-	-
Organist Supply	540	135	150	15
Pulpit Supply	1,012	253	-	(253)
Computer Software & Maintenance	2,947	246	414	168
Administrative Supplies	2,031	169	191	22
Copier Expense	1,337	-	-	-
Postage	326	27	-	(27)
Payroll Service	2,729	210	199	(11)
	209,898	16,606	15,825	(781)
Worship & Music				
License Copyright & Music	900	42	-	(42)
Organ Maintenance	160	-	-	-
Worship Supplies	900	75	-	(75)
Flowers	2,500	192	-	(192)
Bell Refurbishing	-	-	-	-
	4,460	309	-	(309)
Property Maintenance				
Maintenance and Utilities - Church	40,868	2,270	3,955	1,685
Maintenance and Utilities - Parsonage	6,936	727	427	(300)
Insurance	7,023	585	639	53
	54,827	3,582	5,021	1,438

**Faith Lutheran Church
Operating Fund
Statement of Revenues and Expenses
For the One Month Ended
March 31, 2022**

	Approved Budget	Year to Date Budget	Actual	Over / (Under) Budget
Christian Education				
Church School	1,000	-	-	-
Vacation Church School	750	-	-	-
Adult Education	200	-	-	-
Devotional Literature	900	75	30	(45)
Confirmation	200	-	-	-
	3,050	75	30	(45)
Youth Group				
Youth Gathering	500	42	42	(0)
Youth Group Activites - Other	700	-	130	130
	1,200	42	172	130
Evangelism				
Advertising & Publicity	195	16	89	73
Convention/ Conferences (Lay)	790	-	-	-
Evangelism Campaign	700	58	205	146
Fellowship & Hospitality	150	12	-	(12)
New Members	150	-	-	-
	1,985	86	294	208
Social Ministry				
Synod Benevolence	24,773	2,064	2,064	-
Compensation Aid Fund	637	53	42	(11)
Cross Roads	-	-	-	-
World Hunger	-	-	-	-
Local	-	-	-	-
	25,410	2,117	2,106	(11)
Finance				
Church Mortgage	41,460	3,455	3,454	(1)
Finance	529	-	-	-
Extra Debt Reduction	-	-	-	-
	41,989	3,455	3,454	(1)
Stewardship Campaign	200	-	-	-
Capital Improvement Fund	5,000	-	-	-
Equipment Fund	-	-	-	-
Total Expenses	348,019	26,272	26,900	628
Special Benevolence/Social Ministry- Other	-	-	-	-
Total Expenses after Special Benevolence	348,019	26,272	26,900	628
Income (Loss) Before Budget Gap	(71,825)	(5,953)	20,514	26,467
Budget Gap	71,825	5,953		(5,953)
Income (Loss)	\$ -	-	20,514	20,514

Faith Lutheran Church
Statement of Assets, Liabilities and Fund Balances
March 31, 2022

Assets		
Interest bearing cash balances	\$	152,978
Prepaid Expenses		2,886
Other Assets		600
Total Assets	\$	156,464
Liabilities and Fund Balances		
Deferred Revenue	\$	17,765
Accounts Payable		2,170
Accrued and Reimbursed Expenses		9,960
Total Liabilities		29,896
Ministry Gift Fund		139
Ministry Gift Fund 2		40,839
Ministry Gift Fund 3		-
Narthex Insurance Payment		-
Organ Fund		-
Parsonage Fund		-
Youth Fund		5,745
Capital Improvement		14,986
Equipment Fund		-
GWF Mortgage Reserve		20,730
Memorials		20,535
Operating		5,549
Operating Fund Carryforward		18,045
Building Fund		-
Total Fund Balances		126,569
Total Liabilities and Fund Balances	\$	156,464
Mortgage loan 11/1/13	\$	665,228
Mortgage liability 3/31/22	\$	487,845

**Faith Lutheran Church
Other Funds
Fund Balance Activity
March 31, 2022**

	6/1/2021	Receipts & Other	Disbursements & Other	Transfers & Other	3/31/2022
Fund	Balance	Increases	Decreases	Changes	Balance
Ministry Gift Fund	139				139
Ministry Gift Fund 2	40,839				40,839
Organ Fund	-				-
Youth	4,424	3,903	2,582		5,745
Capital Improvement	14,986				14,986
Equipment	-				-
GWF Mortgage Reserve	20,730				20,730
Memorials & Designated Gifts	11,043	9,650	158		20,535
Operating Fund Carryforward	18,045				18,045

**FAITH LUTHERAN CHURCH
REPORT OF THE FINANCIAL SECRETARY
10 MONTHS THRU MARCH 2022**

CURRENT MONTH	ACTUAL RECEIPTS	BUDGET	AHEAD/ (BEHIND)	% INCR VS BUDGET	PRIOR YR RECEIPTS	% INCR VS PRIOR YR
<u>Envelopes-Operating Fund</u>	20,346	19,346	1,000	5.2%	20,736	-1.9%
	0	0	0	#DIV/0!	0	#DIV/0!
<u>Total Envelopes</u>	20,346	19,346	1,000	5.2%	20,736	-1.9%
<u>Special Holiday Offering</u>	239	200	39	19.5%	183	30.6%
<u>Plate</u>	685	334	351	105.1%	0	#DIV/0!
<u>Sunday School</u>	10	20	(10)	-50.0%	0	#DIV/0!
<u>Vacation Church School</u>	0	0	0	#DIV/0!	0	#DIV/0!
<u>Flowers</u>	20	208	(188)	-90.4%	275	-92.7%
<u>PPP Loan/Forgiveness/ERC</u>	25,371		25,371			
<u>Other Receipts</u>	263	133	130	97.8%	42	522.3%
Subtotal Receipts excl Spec Benev	46,933	20,241	26,692	131.9%	21,236	121.0%
<u>Special Benevolence Appeals</u>	75	0	75	#DIV/0!	90	-16.7%
TOTAL OPER FUND RECEIPTS	47,008	20,241	26,767	132.2%	21,326	120.4%
	0		0		0	
<u>Non Operating Receipts</u>	<u>8,923</u>				<u>(3,608)</u>	
<u>Total Receipts</u>	<u>55,931</u>				<u>17,718</u>	
CUMULATIVE YEAR TO DATE						
<u>Envelopes-Operating Fund</u>	215,577	198,058	17,519	8.8%	222,694	-3.2%
	0	0	0	#DIV/0!	0	#DIV/0!
TOTAL ENVELOPES	215,577	198,058	17,519	8.8%	222,694	-3.2%
<u>SPECIAL HOLIDAY OFFER</u>	2,956	2,100	856	40.8%	2,192	34.9%
<u>PLATE</u>	5,174	3,334	1,840	55.2%	692	647.7%
<u>SUNDAY SCHOOL</u>	265	100	165	165.0%	0	#DIV/0!
<u>VACATION CHURCH SCHOOL</u>	0	0	0	#DIV/0!	0	#DIV/0!
<u>FLOWERS</u>	1,112	2,082	(970)	-46.6%	490	126.9%
<u>PPP Loan/Forgiveness/ERC</u>	50,500	24,673	25,827	104.7%		
<u>OTHER RECEIPTS</u>	2,544	1,334	1,210	90.7%	1,266	101.0%
Subtotal Receipts excl Spec Benev	278,128	231,681	46,447	20.0%	227,334	22.3%
<u>Special Benevolence Appeals</u>	4,705	0	4,705	#DIV/0!	1,356	247.0%
TOTAL OPER FUND RECEIPTS	282,833	231,681	51,152	22.1%	228,690	23.7%
	0	0	0		0	
<u>Non Operating Receipts</u>	<u>32,480</u>				<u>26,481</u>	
<u>Total Receipts</u>	<u>315,313</u>				<u>255,171</u>	

**FAITH LUTHERAN CHURCH
REPORT OF THE FINANCIAL SECRETARY
10 MONTHS THRU MARCH 2022**

	Current Mo ACTUAL RECEIPTS	Current Mo BUDGET	AHEAD/ (BEHIND)	YTD ACTUAL RECEIPTS	YTD BUDGET	AHEAD/ (BEHIND)	Prior Year ACTUAL RECEIPTS
<u>OTHER CURRENT RECEIPTS</u>							
<u>Special Requests</u>							
- College Care pkgs	0		0	75		75	0
- Undesignated	0	17	(17)	85	167	(82)	0
Total Special Requests	0	17	(17)	160	167	(7)	0
- Weddings/Baptisms/Funerals	0	33	(33)	1,300	334	967	500
- Building Use	0	0	0	0	0	0	0
- Thrivent Choice/Corp Gift Match	262	17	245	318	167	151	135
- Confirmation	0	0	0	0	0	0	0
- Gain/(Loss)-Sale of Stock	0	0	0	46	0	46	0
- CC Offset Fees	1	17	(16)	29	167	(138)	144
- Designated Receipts for Expenses	0	0	0	518	0	518	0
- Special Gifts	0	0	0	0	0	0	0
- Miscellaneous	0	50	(50)	172	500	(328)	487
TOTAL OTHER RECEIPTS	263	133	130	2,544	1,334	1,210	1,266
<u>Non Operating Receipts</u>							
- Memorial Fund	0			9,650			3,245
- Organ Fund	0			0			0
- Special Ministry Fund	0			0			0
- Gift of Love	0			3,599			3,105
- Youth Sales/Trips	635			3,753			2,051
- Prepaid Envelopes Fut Period	8,310			15,724			7,544
- Expense Reimbursements	(23)			(246)			10,533
- Other	0			0			3
TOTAL NON OPERATING RECEIPT	8,923			32,480			26,481
<u>Special Benevolence</u>							
- 2 x 4 Challenge (Hurr Sandy)			0	0	0	0	0
- ELCA Appeals/Blankets			0	845	0	845	725
- Crop Walk			0	30	0	30	155
- Ship Disaster Relief			0	3,532	0	3,532	0
- Request from Synod			0	0	0	0	0
- Souper Bowl			0	198	0	198	181
- Crossroads			0	25	0	25	295
- Ukraine	75		75	75	0	75	0
- SS Projects (Global BY)			0	0	0	0	0
- Local + Food Pantry			0	0	0	0	0
Total Special Benevolence	75	0	75	4,705	0	4,705	1,356