

Faith Lutheran Church
 Minutes of Congregation Council Meeting
June 14, 2022

The meeting began at 7:20 PM via Zoom. A quorum was not present.

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	x	
Stewardship			
Re-Entry/At-Large	Susan Flynn		X
Worship and Music	Colleen Marvits		X
Youth Ministry	Christine Mastakas	X	
At-Large	Izzy Volpe	X	

*Indicates non-voting member +Indicates Visitor

Finance

- Dale reviewed annual revenue actuals vs. budget.
- Jim reviewed annual expense actuals and income vs. budget. Because YTD May 2022 yielded operating income of \$10,363, Jim recommended we fund the Capital Improvement Fund the budgeted amount of \$5,000. Those in attendance supported the financial report and the \$5,000 for the Capital Improvement Fund.
- Jim reviewed the proposed fiscal year 2023 budget vs. prior year actuals and vs. prior year budget. Those in attendance supported the budget.
- Jim said he would send an email to all Council members requesting their approval on the items above.

Nominating committee:

- Phil said there are 6 nominees for Council, including 1 more youth representative.

MOTION: Motion to adjourn the meeting was made by Mike Pfau and was seconded by Sarah Ponsini. Motion passed.

The meeting was adjourned at 8:28 PM

Respectfully submitted,
Charlotte Illein

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

	Approved Budget	Year to Date Budget	Actual	Over / (Under) Budget
Revenue				
Envelopes	\$ 239,049	239,049	261,341	22,292
Plate Offering	4,000	4,000	6,168	2,168
Special Offering	3,300	3,300	4,507	1,207
Sunday Church School	130	130	303	173
Flowers	2,500	2,500	1,627	(873)
Other Receipts	1,600	1,600	3,468	1,868
PPP/ERC	24,673	24,673	51,327	26,654
Interest Income	942	942	612	(329)
Total Revenue	276,194	276,194	329,353	53,160
Special Benevolence	-	-	4,861	4,861
Total Revenue after Special Benevolence	276,194	276,194	334,214	58,021
Mutual Ministry				
Senior Pastorate Salary, Allowances and Other	105,558	105,558	102,600	(2,958)
Vice Pastor	-	-	-	-
Administrative Support	36,654	36,654	36,634	(20)
Music Director	25,343	25,343	25,320	(23)
Youth Director	9,589	9,589	9,581	(9)
Social Security Taxes	5,369	5,369	5,664	295
Other Employee Benefits	13,898	13,898	5,214	(8,684)
Professional Development	900	900	680	(220)
Workers Compensation Insurance	1,365	1,365	1,163	(202)
Office Administrator Supply	300	300	-	(300)
Organist Supply	540	540	450	(90)
Pulpit Supply	1,012	1,012	-	(1,012)
Computer Software & Maintenance	2,947	2,947	3,499	552
Administrative Supplies	2,031	2,031	1,762	(269)
Copier Expense	1,337	1,337	1,150	(187)
Postage	326	326	124	(202)
Payroll Service	2,729	2,729	2,905	176
	209,898	209,898	196,746	(13,152)
Worship & Music				
License Copyright & Music	900	900	66	(834)
Organ Maintenance	160	160	150	(10)
Worship Supplies	900	900	2,347	1,447
Flowers	2,500	2,500	1,277	(1,223)
Bell Refurbishing	-	-	-	-
	4,460	4,460	3,840	(620)
Property Maintenance				
Maintenance and Utilities - Church	40,868	40,868	33,179	(7,689)
Maintenance and Utilities - Parsonage	6,936	6,936	6,351	(585)
Insurance	7,023	7,023	8,016	993
	54,827	54,827	47,545	(7,282)

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

	Approved Budget	Year to Date Budget	Actual	Over / (Under) Budget
Christian Education				
Church School	1,000	1,000	1,135	135
Vacation Church School	750	750	-	(750)
Adult Education	200	200	153	(47)
Devotional Literature	900	900	646	(254)
Confirmation	200	200	87	(113)
	3,050	3,050	2,020	(1,030)
Youth Group				
Youth Gathering	500	500	500	(0)
Youth Group Activites - Other	700	700	178	(522)
	1,200	1,200	678	(522)
Evangelism				
Advertising & Publicity	195	195	241	46
Convention/ Conferences (Lay)	790	790	-	(790)
Evangelism Campaign	700	700	275	(425)
Fellowship & Hospitality	150	150	-	(150)
New Members	150	150	-	(150)
	1,985	1,985	516	(1,469)
Social Ministry				
Synod Benevolence	24,773	24,773	24,773	-
Compensation Aid Fund	637	637	500	(137)
Cross Roads	-	-	25	25
World Hunger	-	-	-	-
Local	-	-	-	-
	25,410	25,410	25,297	(112)
Finance				
Church Mortgage	41,460	41,460	41,454	(6)
Finance	529	529	994	465
Extra Debt Reduction	-	-	-	-
	41,989	41,989	42,449	459
Stewardship Campaign	200	200	-	(200)
Capital Improvement Fund	5,000	5,000	-	(5,000)
Equipment Fund	-	-	-	-
	-	-	-	-
Total Expenses	348,019	348,019	319,090	(28,929)
Special Benevolence/Social Ministry- Other	-	-	4,761	4,761
Total Expenses after Special Benevolence	348,019	348,019	323,851	(24,168)
Income (Loss) Before Budget Gap	\$ (71,825)	\$ (71,825)	\$ 10,363	\$ 82,189
Budget Gap	71,825	71,825	-	(71,825)
Income (Loss)	\$ -	\$ -	10,363	10,363

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

	Approved Budget	Month Budget	Actual	Over / (Under) Budget
Revenue				
Envelopes	\$ 239,049	20,495	24,021	3,526
Plate Offering	4,000	333	286	(47)
Special Offering	3,300	-	108	108
Sunday Church School	130	10	34	24
Flowers	2,500	208	20	(188)
Other Receipts	1,600	133	204	71
PPP/ERC	24,673	-	827	827
Interest Income	942	78	8	(70)
Total Revenue	276,194	21,259	25,509	4,250
Special Benevolence	-	-	-	-
Total Revenue after Special Benevolence	276,194	21,259	25,509	4,250
Mutual Ministry				
Senior Pastorate Salary, Allowances and Other	105,558	8,255	4,214	(4,041)
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	374	(903)
Professional Development	900	-	-	-
Workers Compensation Insurance	1,365	114	116	3
Office Administrator Supply	300	-	-	-
Organist Supply	540	135	-	(135)
Pulpit Supply	1,012	-	-	-
Computer Software & Maintenance	2,947	246	193	(52)
Administrative Supplies	2,031	169	189	19
Copier Expense	1,337	334	321	(13)
Postage	326	27	-	(27)
Payroll Service	2,729	210	199	(11)
	209,898	16,687	11,534	(5,153)
Worship & Music				
License Copyright & Music	900	42	-	(42)
Organ Maintenance	160	-	-	-
Worship Supplies	900	75	164	89
Flowers	2,500	240	436	195
Bell Refurbishing	-	-	-	-
	4,460	357	600	243
Property Maintenance				
Maintenance and Utilities - Church	40,868	2,846	1,663	(1,183)
Maintenance and Utilities - Parsonage	6,936	550	560	10
Insurance	7,023	585	991	405
	54,827	3,981	3,213	(767)

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

	Approved Budget	Month Budget	Actual	Over / (Under) Budget
Christian Education				
Church School	1,000	75	-	(75)
Vacation Church School	750	-	-	-
Adult Education	200	-	-	-
Devotional Literature	900	75	29	(46)
Confirmation	200	-	-	-
	3,050	150	29	(121)
Youth Group				
Youth Gathering	500	42	42	(0)
Youth Group Activites - Other	700	70	37	(33)
	1,200	112	79	(33)
Evangelism				
Advertising & Publicity	195	16	-	(16)
Convention/ Conferences (Lay)	790	790	-	(790)
Evangelism Campaign	700	58	-	(58)
Fellowship & Hospitality	150	14	-	(14)
New Members	150	-	-	-
	1,985	879	-	(879)
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	-	521	521
Extra Debt Reduction	-	-	-	-
	41,989	3,455	3,975	520
Stewardship Campaign	200	200	-	(200)
Capital Improvement Fund	5,000	5,000	-	(5,000)
Equipment Fund	-	-	-	-
Total Expenses	348,019	32,938	21,536	(11,402)
Special Benevolence/Social Ministry- Other	-	-	-	-
Total Expenses after Special Benevolence	348,019	32,938	21,536	(11,402)
Income (Loss) Before Budget Gap	(71,825)	(11,679)	3,973	15,652
Budget Gap	71,825	11,679		(11,679)
Income (Loss)	\$ -	-	3,973	3,973

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

	6/1/2021	Receipts & Other	Disbursements & Other	Transfers & Other	5/31/2022
Fund	Balance	Increases	Decreases	Changes	Balance
Ministry Gift Fund	139				139
Ministry Gift Fund 2	40,839				40,839
Organ Fund	-				-
Youth	4,424	4,054	2,582		5,896
Capital Improvement	14,986				14,986
Equipment	-				-
GWF Mortgage Reserve	20,730				20,730
Memorials & Designated Gifts	11,043	9,800	158		20,685
Operating Fund Carryforward	18,045				18,045

**FAITH LUTHERAN CHURCH
REPORT OF THE FINANCIAL SECRETARY
12 MONTHS THRU MAY 2022**

CURRENT MONTH	ACTUAL RECEIPTS	BUDGET	AHEAD/ (BEHIND)	% INCR VS BUDGET	PRIOR YR RECEIPTS	% INCR VS PRIOR YR
<u>Envelopes-Operating Fund</u>	24,021	20,496	3,525	17.2%	21,906	9.7%
	0	0	0	#DIV/0!	0	#DIV/0!
Total Envelopes	24,021	20,496	3,525	17.2%	21,906	9.7%
<u>Special Holiday Offering</u>	108		108	#DIV/0!	36	200.0%
<u>Plate</u>	286	333	(47)	-14.1%	191	49.7%
<u>Sunday School</u>	34	10	24	240.0%	0	#DIV/0!
<u>Vacation Church School</u>	0	0	0	#DIV/0!	0	#DIV/0!
<u>Flowers</u>	20	209	(189)	-90.4%	40	-50.0%
<u>PPP Loan/Forgiveness/ERC</u>	827	0	827	#DIV/0!	0	#DIV/0!
<u>Other Receipts</u>	204	133	71	53.4%	52	294.3%
Subtotal Receipts excl Spec Benev	25,500	21,181	4,319	20.4%	22,224	14.7%
<u>Special Benevolence Appeals</u>	0	0	0	#DIV/0!	5	-100.0%
TOTAL OPER FUND RECEIPTS	25,500	21,181	4,319	20.4%	22,229	14.7%
	0				0	
<u>Non Operating Receipts</u>	<u>10,433</u>				<u>(4,462)</u>	
Total Receipts	35,933				17,767	
CUMULATIVE YEAR TO DATE						
<u>Envelopes-Operating Fund</u>	261,341	239,049	22,292	9.3%	263,564	-0.8%
	0	0	0	#DIV/0!	0	#DIV/0!
TOTAL ENVELOPES	261,341	239,049	22,292	9.3%	263,564	-0.8%
<u>SPECIAL HOLIDAY OFFER</u>	4,507	3,300	1,207	36.6%	2,736	64.7%
<u>PLATE</u>	6,168	4,000	2,168	54.2%	1,193	417.0%
<u>SUNDAY SCHOOL</u>	303	130	173	133.1%	0	#DIV/0!
<u>VACATION CHURCH SCHOOL</u>	0	0	0	#DIV/0!	0	#DIV/0!
<u>FLOWERS</u>	1,627	2,500	(873)	-34.9%	530	207.0%
<u>PPP Loan/Forgiveness/ERC</u>	51,327	24,673	26,654	108.0%	15,493	231.3%
<u>OTHER RECEIPTS</u>	3,468	1,600	1,868	116.7%	1,962	76.8%
Subtotal Receipts excl Spec Benev	328,741	275,252	53,489	19.4%	285,477	15.2%
<u>Special Benevolence Appeals</u>	4,705	0	4,705	#DIV/0!	1,366	244.4%
TOTAL OPER FUND RECEIPTS	333,446	275,252	58,194	21.1%	286,843	16.2%
	0	0	0		0	
<u>Non Operating Receipts</u>	<u>40,621</u>				<u>10,064</u>	
Total Receipts	374,067				296,907	

FAITH LUTHERAN CHURCH
REPORT OF THE FINANCIAL SECRETARY
12 MONTHS THRU MAY 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	150.00		150	0
- Undesignated	0	17	(17)	10.00	200	(190)	0
Total Special Requests	0	17	(17)	160.00	200	(40)	0
- Weddings/Baptisms/Funerals	0	33	(33)	1,300.00	400	900	1,000
- Building Use	125	0	125	125.00	0	125	0
- Thrivent Choice/Corp Gift Match	29	17	12	1,067.00	200	867	161
- Confirmation	0	0	0	0.00	0	0	0
- Gain/(Loss)-Sale of Stock	0	0	0	46.30	0	46	0
- CC Offset Fees	0	17	(17)	28.85	200	(171)	187
- Designated Receipts for Expenses	50	0	50	568.00	0	568	0
- Special Gifts	0	0	0	0.00	0	0	0
- Miscellaneous	0	50	(50)	172.35	600	(428)	614
TOTAL OTHER RECEIPTS	204	133	71	3,467.50	1,600	1,868	1,962
<u>Non Operating Receipts</u>							
- Memorial Fund	50			9,800.00			3,295
- Organ Fund	0			0.00			0
- Special Ministry Fund	0			0.00			0
- Gift of Love	0			3,599.00			3,105
- Youth Sales/Trips	26			3,904.43			3,624
- Prepaid Envelopes Fut Period	10,378			23,630.45			(10,415)
- Expense Reimbursements	(21)			(312.91)			10,452
- Other	0			0.00			3
TOTAL NON OPERATING RECEIPT	10,433			40,620.97			10,064
<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	305
- Ukraine			0	75	0	75	0
- SS Projects (Global BY)			0	0	0	0	0
- Local + Food Pantry			0	0	0	0	0
Total Special Benevolence	0	0	0	4,705	0	4,705	1,366