

**Voters' Assembly Minutes**  
**April 16, 2023**

Meeting called to order at 1:30 p.m.

Devotion led by Pastor Bruner, hymn 467

MMSB to approve minutes from February Voter's meeting

New Voting Members - none

Old Business -none

New Business

-Trust and Investment-Dick Gladly presented attached requests from Trust & Investment -- Each request was individually reviewed/voted on. All items MMSB.

Board Reports

Education/Principal - no report

Elders - Steve Kern

Releases from membership: Rodger & Judy Grulke, Dianne Scarborough, Jessica  
(Cunningham) Lynn to St. John's, Frankenmuth. MMSB to accept releases.

Affirmation of faith: Margaret Mathews. MMSB to accept.

Thanks to Pastors for all their extra efforts during Lent/Easter season

Evangelism/Fellowship - no report

Finance - written report submitted

Salary & Personnel Committee - no report

Social Concerns - no report

Trustees - Jon Keinath

Preschool entrance in process, bathroom completed

Dishwasher replaced-working well

Working on other projects for grant monies

Associate Pastor - see Pastor's report

Administrative Pastor -Pastor Bruner

Lenten/Easter services complete

Shut In Visits-Most visited twice this quarter

Thanks for all hard work by Trust & Investment Committee

MMSB to adjourn at 2:12 p.m.

Common Doxology sung by all

Respectfully submitted,  
Diane Bishop, Secretary

The Trust & Investment Committee have received 11 requests to be presented to the Voter's Assembly for approval.

**The Board of Trustees have requested \$5,800.00 to Waterproof the parsonage basement.**

Waterproofing system mainly along west wall where leaking has been an issue. System includes trenching floor around exterior wall, drain tile, pump, drains, labor and 5 year warranty.

**The Board of Trustees have requested \$7,843.78 for Carpet and Installation for the Library.**

Replacing the 25 year old carpet that is starting to separate at the seams.

**The Board of Trustees have requested \$3,100.00 for LED Parking Lot Lights by the Activity Center.**

Replace burned out and high energy light fixtures on Activity Center Parking Area with new energy efficient LED fixtures.

**The Board of Trustees have requested \$2,340.00 which included a list of property care items for the church and school grounds.**

Mole control, remove tree roots under the big pines on the east side of playground, weed killing applications (material only) and weed preventer to be used on the stones all around the church and school.

**The Board of Trustees have requested \$8,000.00 for Floor Refinishing for the Library/Youth Room Hallway.**

Previous floor painting over original tile, glue is chipping and needs to be replaced. Floor to be ground down to concrete, and repainted with a commercial grade paint and flake epoxy system to mimic terrazzo floors throughout other hallways.

**The Board of Trustees have requested \$6,844.00 to purchase a Heat Pump System for the Chapel.**

Mini Split Heat pump System to heat the chapel in winter, and cool it in the summer. Energy Efficient and will only be turned on when the chapel is in use.

**The Board of Trustees have requested \$585.00 to purchase (2) Digital Time Clocks with battery backup and Astronomic Functions.**

Replace mechanical timers for parking lot and church flood lights. Maintains on/off times based on sunrise and sunset. Automatically adjusts to Daylight Savings Time and maintains programming and time during power outage.

**The Board of Trustees have requested \$2,095.00 to purchase Sensors to Monitor Fridge/Freezer, add alerts, minor updates.**

Add temperature sensors in the walk-in fridge and freezer for monitoring. Add alerts to notify Maintenance/Trustee when systems are not working as expected (boiler, freezer, pump, room temperatures, etc). Minor cleanup of interface.

**The Board of Trustees have requested \$500.00 to purchase (8) Occupancy Sensors**

Place occupancy sensors in bathrooms to reduce touch surfaces and energy use from being left on.

**The Board of Trustees have requested \$9,755.00 to purchase Scoreboards for the Activity Center.**

Replace aging scoreboards in the Activities Center. Bulbs are burning out and hard to find replacement. Will be able to "split" system for scoring multiple games for 3 on 3 or other tournaments.

**The Board of Elders have requested \$250.00 to purchase a used commercial freezer.**

Have the ability to store frozen chicken or pork. To be used with rotisserie grill.

Our committee recommends to the Voter's Assembly to approve the requests.

Total amount requested \$47,113.00

Funds Available for future requests \$232.00

**Voters report  
March, 2023**

**March 2023 Income & Expense Summary**

March General Fund Income:	\$83,648.42
March General Fund Expenses:	\$104,042.45
March surplus (deficit)	\$ (20,394.03)
Overall surplus (deficit) to date	\$ (25,918.24)
Gen Fund Checking Balance	\$436,233.15

**RESTRICTED Cash Accounts Summary\*\***

School Designated Accounts balance:	\$99,823.94
Church Designated Accounts balance:	\$101,491.99
All Memorials balance:	\$19,224.44

\*\* This money is RESTRICTED\*\*\*

\$220,540.37

**Accounts Receivable**

*School - SY 22/23* \$25,142.27

*His Little Lambs*

> Current \$1,010.26

> 7-14 days \$179.60

> 14-21 days in arrears \$70.83

> 21-28 days in arrears \$0.00

> more than 28 days in arrears \$164.82

\$1,425.51

*Collections (ICS)(Active)* \$1,555.47

*Collections (CSM) through 2/28/23* \$1,887.51

*Collections (In House) 1 Family* \$10,824.00

Total AR: \$40,834.76

**ADDITIONAL INFORMATION**

Contributions to Grantparent Fund March \$490.00

Contributions to Facility/Property Impr. Fund-March \$858.60

**St Paul Lutheran Church & School**  
**Statement of Activity Comparison**  
January - March, 2023

	<u>Jan - Mar, 2023</u>	<u>Jan - Mar, 2022</u>
<b>Revenue</b>		
<b>40000 General Operating Revenue</b>		
<b>40200 Education</b>		
40201 Prior Year Balances	312.25	508.25
40203 Tuition - K-8 Member	10,871.68	7,742.83
40204 Tuition - K-8 Community	17,426.97	9,906.42
40206 Processing Fees	768.93	482.33
41213 (Church GF) Child Care / Latchkey /		
<b>Preschool</b>	<u>32,967.80</u>	<u>24,580.51</u>
<b>Total 40200 Education</b>	\$ 62,347.63	\$ 43,220.34
<b>40300 Elders</b>	848.11	1,476.24
<b>40500 Finance</b>		
40501 Envelopes - General	191,454.18	182,377.27
40502 Other Revenue	6,954.92	6,111.00
40503 Plate - Cash	3,933.66	2,847.62
40504 Other Offerings	5,400.75	1,505.00
40505 Interest Earned	3,282.77	608.83
<b>Total 40500 Finance</b>	\$ 211,026.28	\$ 193,449.72
<b>40800 Trustees</b>		
40801 Rental Revenue	576.97	678.29
40802 Other Revenue	165.00	165.00
<b>Total 40800 Trustees</b>	\$ 741.97	\$ 843.29
<b>Total 40000 General Operating Revenue</b>	\$ 274,963.99	\$ 238,989.59
<b>41214 Child Care Stabilization Grant</b>		128,255.00
<b>Total Revenue</b>	<u>\$ 274,963.99</u>	<u>\$ 367,244.59</u>
<b>Expenditures</b>		
<b>50000 General Operating Expenditures</b>		
<b>50200 Education</b>		
51213 CC/LK/PS Expenses	15,621.68	7,256.99
<b>Total 50200 Education</b>	\$ 15,621.68	\$ 7,256.99
<b>50300 Elders - General Fund</b>	2,771.66	3,375.79
<b>50500 Finance</b>		
50502 Merchant Service Fees	809.44	535.94
50503 Bank Fees	99.06	(9.04)
50504 Bad Debts Expense	28.53	
50505 Office Supplies	165.75	41.31
50506 Postage	126.00	116.00
50507 Quickbooks Software	570.00	415.00
<b>Total 50500 Finance</b>	\$ 1,798.78	\$ 1,099.21
<b>50600 Salary &amp; Personnel</b>		
50601 Independent Contractors	2,568.53	1,354.32

<b>Total 50600 Salary &amp; Personnel</b>	<b>\$</b>	<b>2,568.53</b>	<b>\$</b>	<b>1,354.32</b>
50750 Stewardship				30.58
50800 Trustees		29,651.39		35,669.74
<b>55000 Wages - Salaried</b>				
55001 Pastoral		32,967.00		28,343.52
55002 Principal		13,708.02		12,942.30
55004 Teachers		83,766.08		70,467.52
55005 Custodial		3,597.28		8,617.50
55006 CC/LK/PS Director		9,247.74		10,247.74
<b>Total 55000 Wages - Salaried</b>	<b>\$</b>	<b>143,286.12</b>	<b>\$</b>	<b>130,618.58</b>
<b>56000 Wages - Hourly</b>				
56001 Administrative		10,460.25		8,832.67
56002 Child Care / Latchkey Lead		2,418.05		6,053.18
56003 Child Care / Latchkey Aides		8,766.01		10,097.51
56004 Custodial		5,865.01		2,297.23
56005 Lunch Workers		6,011.40		5,852.28
56007 Organists		2,775.00		2,775.00
56008 Preschool		11,323.92		6,913.63
56012 Bookkeeper		5,936.89		3,595.50
<b>Total 56000 Wages - Hourly</b>	<b>\$</b>	<b>53,556.53</b>	<b>\$</b>	<b>46,417.00</b>
<b>57000 Employer Paid Taxes / Benefits</b>				
57001 Health Insurance		29,581.68		26,926.06
57003 SS/Medicare Employer Taxes		7,446.92		5,815.86
57004 Health Care - Medicare Eligible				3,326.04
57005 Concordia - Pension		14,598.94		17,913.84
<b>Total 57000 Employer Paid Taxes / Benefits</b>	<b>\$</b>	<b>51,627.54</b>	<b>\$</b>	<b>53,981.80</b>
<b>Total 50000 General Operating Expenditures</b>	<b>\$</b>	<b>300,882.23</b>	<b>\$</b>	<b>279,804.01</b>
<b>Net Revenue/(Expenditures)</b>	<b>\$</b>	<b>(25,918.24)</b>	<b>\$</b>	<b>87,440.58</b>
<b>Estimated effect of Child Care Stabilization Grant on Net Revenue</b>		12,328.00		(120,455.00)
<b>Net Revenue without Child Care Stabilization Grant effect</b>	<b>\$</b>	<b>(13,590.24)</b>	<b>\$</b>	<b>(33,014.42)</b>

**St Paul Lutheran Church & School**  
**Annual Budget vs. Actual**  
January - March 2023

	Actual	Budget	Over (Under) Budget	% of Budget
<b>Revenue</b>				
<b>40000 General Operating Revenue</b>				
<b>40200 Education</b>				
40201 Prior Year Balances	312.25		312.25	
40203 Tuition - K-8 Member	10,871.68	95,715.00	(84,843.32)	11.36%
40204 Tuition - K-8 Community	17,426.97	87,118.00	(69,691.03)	20.00%
40206 Processing Fees	768.93	1,950.00	(1,181.07)	39.43%
41213 (Church GF) Child Care / Latchkey / Preschool	32,967.80	207,137.00	(174,169.20)	15.92%
<b>Total 40200 Education</b>	\$ 62,347.63	\$ 391,920.00	\$ (329,572.37)	15.91%
40300 Elders	848.11	1,700.00	(851.89)	49.89%
<b>40500 Finance</b>			0.00	
40501 Envelopes - General	191,454.18	705,000.00	(513,545.82)	27.16%
40502 Other Revenue	6,954.92	4,000.00	2,954.92	173.87%
40503 Plate - Cash	3,933.66	11,000.00	(7,066.34)	35.76%
40504 Other Offerings	5,400.75	8,000.00	(2,599.25)	67.51%
40505 Interest Earned	3,282.77	3,000.00	282.77	109.43%
<b>Total 40500 Finance</b>	\$ 211,026.28	\$ 731,000.00	\$ (519,973.72)	28.87%
<b>40800 Trustees</b>			0.00	
40801 Rental Revenue	576.97	1,500.00	(923.03)	38.46%
40802 Other Revenue	165.00	500.00	(335.00)	33.00%
<b>Total 40800 Trustees</b>	\$ 741.97	\$ 2,000.00	\$ (1,258.03)	37.10%
<b>Total 40000 General Operating Revenue</b>	\$ 274,963.99	\$ 1,126,620.00	\$ (851,656.01)	24.41%
<b>Expenditures</b>				
<b>50000 General Operating Expenditures</b>			0.00	
<b>50200 Education</b>			0.00	
51213 CC/LK/PS Expenses	15,621.68	9,000.00	6,621.68	173.57%
<b>Total 50200 Education</b>	\$ 15,621.68	\$ 9,000.00	\$ 6,621.68	173.57%
50300 Elders - General Fund	2,771.66	17,450.00	(14,678.34)	15.88%
<b>50500 Finance</b>			0.00	
50501 Other Expenditures		100.00	(100.00)	0.00%
50502 Merchant Service Fees	809.44	3,700.00	(2,890.56)	21.88%
50503 Bank Fees	99.06	100.00	(0.94)	99.06%
50504 Bad Debts Expense	28.53		28.53	
50505 Office Supplies	165.75	175.00	(9.25)	94.71%
50506 Postage	126.00	250.00	(124.00)	50.40%
50507 Quickbooks Software	570.00	4,400.00	(3,830.00)	12.95%
<b>Total 50500 Finance</b>	\$ 1,798.78	\$ 8,725.00	\$ (6,926.22)	20.62%
<b>50600 Salary &amp; Personnel</b>			0.00	
50601 Independent Contractors	2,568.53	4,000.00	(1,431.47)	64.21%
<b>Total 50600 Salary &amp; Personnel</b>	\$ 2,568.53	\$ 4,000.00	\$ (1,431.47)	64.21%
50750 Stewardship		1,050.00	(1,050.00)	0.00%
50800 Trustees	29,651.39	107,931.00	(78,279.61)	27.47%
<b>55000 Wages - Salaried</b>			0.00	
55001 Pastoral	32,967.00	131,868.00	(98,901.00)	25.00%
55002 Principal	13,708.02	54,832.00	(41,123.98)	25.00%
55004 Teachers	83,766.08	333,725.00	(249,958.92)	25.10%
55005 Custodial	3,597.28	37,917.00	(34,319.72)	9.49%
55006 CC/LK/PS Director	9,247.74	39,321.00	(30,073.26)	23.52%
<b>Total 55000 Wages - Salaried</b>	\$ 143,286.12	\$ 597,663.00	\$ (454,376.88)	23.97%
<b>56000 Wages - Hourly</b>			0.00	
56001 Administrative	10,460.25	57,607.00	(47,146.75)	18.16%
56002 Child Care / Latchkey Lead	2,418.05	10,378.00	(7,959.95)	23.30%
56003 Child Care / Latchkey Aides	8,766.01	45,888.00	(37,121.99)	19.10%
56004 Custodial	5,865.01	18,703.00	(12,837.99)	31.36%
56005 Lunch Workers	6,011.40		6,011.40	
56007 Organists	2,775.00	10,125.00	(7,350.00)	27.41%
56008 Preschool	11,323.92	48,866.00	(37,542.08)	23.17%
56012 Bookkeeper	5,936.89	27,300.00	(21,363.11)	21.75%
<b>Total 56000 Wages - Hourly</b>	\$ 53,556.53	\$ 218,867.00	\$ (165,310.47)	24.47%
57000 Employer Paid Taxes / Benefits			0.00	

57001 Health Insurance	29,581.68	133,459.00	(103,877.32)	22.17%
57003 SS/Medicare Employer Taxes	7,446.92	32,309.00	(24,862.08)	23.05%
57005 Concordia - Pension	14,598.94	81,948.00	(67,349.06)	17.81%
<b>Total 57000 Employer Paid Taxes / Benefits</b>	<b>\$ 51,627.54</b>	<b>\$ 247,716.00</b>	<b>\$ (196,088.46)</b>	<b>20.84%</b>
<b>Total 50000 General Operating Expenditures</b>	<b>\$ 300,882.23</b>	<b>\$ 1,212,402.00</b>	<b>\$ (911,519.77)</b>	<b>24.82%</b>
<b>Net Revenue</b>	<b>\$ (25,918.24)</b>	<b>\$ (85,782.00)</b>	<b>\$ 59,863.76</b>	<b>30.21%</b>