

Voters' Assembly Minutes
August 13, 2023

Meeting called to order at 1:31 p.m. by President Tim Sergent

Devotion by Pastor Martinal -Romans 10:5-17. Hymn 830 sung

MMSP to approve minutes from May 21, 2023 and June 14, 2023

New Voting Members - none

Old Business

-Facility Repair progress

-Stewardship committee formed. Two mailings have gone out. Third mailing will be going out in a month with a commitment card enclosed (return weekend of Sept 30 - Oct 1). Presentation will be given in mid September.

New Business

-Mission trip request-Connie Daenzer requested assistance with planned mission trip
-MMSP to contribute \$1600 from TIM funds for the mission trip

Board Reports

Education - getting ready for upcoming school year

Elders - Matt Ayotte

-Transfers Out: Katy Sheppard, Peyton & Hudson to St Michael's, Richville. MMSP to accept transfers out.

-Chicken Dinner fundraiser next week

-Sept 24-Potluck and Dessert Auction with monies going toward Facilities Repairs

Evangelism/Fellowship - Celeste Ketels

-Millington Festival-Water for Weary booth went well

-August 27 hosting church picnic--11 a.m. after service. Meal (hot dogs, sloppy joes, beans, potato salad, chips) provided, asking for desserts

Finance - Gloria LaPointe

-Reviewed current financials

Salary & Personnel Committee - no report

Social Concerns - Patti Martinal

-Collection done for baby bottles/Caro pregnancy center

-Getting ready to work with Kindness Club in the school

-VBS went well-about 50 children each night

Trustees - Jon Keinath

- Lockers, library chairs, intercom system, desks/chairs-EANS funds projects finished
- Library carpet and hall floor done
- Child care entrance almost complete
- Activity center floor done

Associate Pastor - Pastor Martinal

- Team teaching Confirmation classes-new curriculum
- Doing 5th/6th religion classes
- Making chapel schedule
- School theme "Connected to Jesus" - I am the vine, you are the branches....(John 15:5)
- New member class this fall-3 new school families have inquired
- Public school Confirmation class on Tuesday nights
- All Church Worker's conference is week of Thanksgiving in Grand Rapids
- Pastoral visits ongoing

MMSP to adjourn at 2:16 p.m.

Common Doxology sung

**Voters report
July, 2023**

July 2023 Income & Expense Summary

July General Fund Income:	\$85,287.39
July General Fund Expenses:	\$86,167.57
July surplus (deficit)	\$ (880.18)
Overall surplus (deficit) to date	\$ (72,824.54)
Gen Fund Balance	\$389,345.86

RESTRICTED Cash Accounts Summary

School Designated Accounts balance:	\$122,494.21
Facility & Property Improvements Fund balance:	\$22,724.15
Other Church Designated Accounts balance:	\$75,639.26
All Memorials balance:	\$19,195.44

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

\$240,053.06

Accounts Receivable

School - SY 23/24 \$85,462.00

His Little Lambs

> Current	\$245.76
> 7-14 days	\$264.13
> 14-21 days in arrears	\$181.26
> 21-28 days in arrears	\$0.00
> more than 28 days in arrears	\$278.43
<i>Collections (ICS)(Active)</i>	\$1,555.47
<i>Collections (CSM) through 6/30/23</i>	\$1,448.26
<i>Collections (In House) 1 Family</i>	\$10,664.00
Total AR:	\$100,099.31

\$969.58

ADDITIONAL INFORMATION

Contributions to Grantparent Fund July	\$1,065.00
Contributions to Facility/Property Impr. Fund-July	\$7,312.79

St Paul Lutheran Church & School

Statement of Activity Comparison

January - July, 2023

	Jan - Jul, 2023	Jan - Jul, 2022
Revenue		
40000 General Operating Revenue		
40200 Education		
40201 Prior Year Balances	693.25	1,176.75
40203 Tuition - K-8 Member	53,130.97	46,754.47
40204 Tuition - K-8 Community	32,713.95	43,973.16
40206 Processing Fees	1,316.36	933.68
41213 (Church GF) Child Care / Latchkey /		
Preschool	93,844.94	80,069.18
Total 40200 Education	\$ 181,699.47	\$ 172,907.24
40300 Elders	938.10	1,438.82
40500 Finance		
40501 Envelopes - General	437,750.74	429,819.65
40502 Other Revenue	17,798.36	21,178.09
40503 Plate - Cash	9,024.61	7,804.83
40504 Other Offerings	11,342.19	6,796.25
40505 Interest Earned	8,071.40	1,546.68
Total 40500 Finance	\$ 483,987.30	\$ 467,145.50
40800 Trustees		
40801 Rental Revenue	1,036.97	1,518.99
40802 Other Revenue	893.00	385.00
Total 40800 Trustees	\$ 1,929.97	\$ 1,903.99
Total 40000 General Operating Revenue	\$ 668,554.84	\$ 643,395.55
41214 Child Care Stabilization Grant		269,012.50
Total Revenue	\$ 668,554.84	\$ 912,408.05
Expenditures		
50000 General Operating Expenditures		
50200 Education		
51213 CC/LK/PS Expenses	83,374.31	20,512.14
Total 50200 Education	\$ 83,374.31	\$ 20,512.14
50300 Elders - General Fund	6,984.36	6,235.49
50500 Finance		
50502 Merchant Service Fees	1,561.60	1,390.55
50503 Bank Fees	253.37	57.88
50504 Bad Debts Expense	28.53	
50505 Office Supplies	220.83	96.39
50506 Postage	126.00	116.00
50507 Quickbooks Software	1,325.00	962.50
Total 50500 Finance	\$ 3,515.33	\$ 2,623.32
50600 Salary & Personnel		
50601 Independent Contractors	5,695.60	2,323.89

Total 50600 Salary & Personnel	\$	5,695.60	\$	2,323.89
50750 Stewardship		948.19		45.82
50800 Trustees		55,927.56		66,000.56
55000 Wages - Salaried				
55001 Pastoral		76,923.00		66,134.88
55002 Principal		31,985.38		41,738.49
55004 Teachers		194,345.76		161,197.46
55005 Custodial		16,236.32		20,107.50
55006 CC/LK/PS Director		21,578.06		22,578.06
Total 55000 Wages - Salaried	\$	341,068.52	\$	311,756.39
56000 Wages - Hourly				
56001 Administrative		25,662.35		22,879.83
56002 Child Care / Latchkey Lead		4,869.32		13,108.67
56003 Child Care / Latchkey Aides		19,739.33		19,088.66
56004 Custodial		8,193.43		6,113.51
56005 Lunch Workers		14,081.73		12,512.57
56007 Organists		5,925.00		6,075.00
56008 Preschool		25,148.18		14,064.80
56012 Bookkeeper		14,105.04		11,364.50
Total 56000 Wages - Hourly	\$	117,724.38	\$	105,207.54
57000 Employer Paid Taxes / Benefits				
57001 Health Insurance		67,523.68		60,392.28
57003 SS/Medicare Employer Taxes		17,325.79		13,298.12
57004 Health Care - Medicare Eligible				6,992.28
57005 Concordia - Pension		41,291.66		39,967.56
Total 57000 Employer Paid Taxes / Benefits	\$	126,141.13	\$	120,650.24
Total 50000 General Operating Expenditures	\$	741,379.38	\$	635,355.39
Net Revenue/(Expenditures)	\$	(72,824.54)	\$	277,052.66
Estimated effect of Child Care Stabilization Grant on				
Net Revenue		74,755.00		(258,963.00)
Net Revenue without Child Care Stabilization Grant effect	\$	1,930.46	\$	18,089.66

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

	Actual	Budget	Over (Under) Budget	% of Budget
Revenue				
40000 General Operating Revenue				
40200 Education				
40201 Prior Year Balances	693.25		693.25	
40203 Tuition - K-8 Member	53,130.97	95,715.00	(42,584.03)	55.51%
40204 Tuition - K-8 Community	32,713.95	87,118.00	(54,404.05)	37.55%
40206 Processing Fees	1,316.36	1,950.00	(633.64)	67.51%
41213 (Church GF) Child Care / Latchkey /				
Preschool	93,844.94	207,137.00	(113,292.06)	45.31%
Total 40200 Education	\$ 181,699.47	\$ 391,920.00	\$ (210,220.53)	46.36%
40300 Elders	938.10	1,700.00	(761.90)	55.18%
40500 Finance				
40501 Envelopes - General	437,750.74	705,000.00	(267,249.26)	62.09%
40502 Other Revenue	17,798.36	4,000.00	13,798.36	444.96%
40503 Plate - Cash	9,024.61	11,000.00	(1,975.39)	82.04%
40504 Other Offerings	11,342.19	8,000.00	3,342.19	141.78%
40505 Interest Earned	8,071.40	3,000.00	5,071.40	269.05%
Total 40500 Finance	\$ 483,987.30	\$ 731,000.00	\$ (247,012.70)	66.21%
40800 Trustees				
40801 Rental Revenue	1,036.97	1,500.00	(463.03)	69.13%
40802 Other Revenue	893.00	500.00	393.00	178.60%
Total 40800 Trustees	\$ 1,929.97	\$ 2,000.00	\$ (70.03)	96.50%
Total 40000 General Operating Revenue	\$ 668,554.84	\$ 1,126,620.00	\$ (458,065.16)	59.34%
Expenditures				
50000 General Operating Expenditures				
50200 Education				
51213 CC/LK/PS Expenses	83,374.31	9,000.00	74,374.31	926.38%
Total 50200 Education	\$ 83,374.31	\$ 9,000.00	\$ 74,374.31	926.38%
50300 Elders - General Fund	6,984.36	17,450.00	(10,465.64)	40.02%
50500 Finance				
50501 Other Expenditures		100.00	(100.00)	0.00%
50502 Merchant Service Fees	1,561.60	3,700.00	(2,138.40)	42.21%
50503 Bank Fees	253.37	100.00	153.37	253.37%
50504 Bad Debts Expense	28.53		28.53	
50505 Office Supplies	220.83	175.00	45.83	126.19%
50506 Postage	126.00	250.00	(124.00)	50.40%
50507 Quickbooks Software	1,325.00	4,400.00	(3,075.00)	30.11%
Total 50500 Finance	\$ 3,515.33	\$ 8,725.00	\$ (5,209.67)	40.29%
50600 Salary & Personnel				
50601 Independent Contractors	5,695.60	4,000.00	1,695.60	142.39%
Total 50600 Salary & Personnel	\$ 5,695.60	\$ 4,000.00	\$ 1,695.60	142.39%
50750 Stewardship	948.19	1,050.00	(101.81)	90.30%
50800 Trustees	55,927.56	107,931.00	(52,003.44)	51.82%
55000 Wages - Salaried				
55001 Pastoral	76,923.00	131,868.00	(54,945.00)	58.33%
55002 Principal	31,985.38	54,832.00	(22,846.62)	58.33%
55004 Teachers	194,345.76	333,725.00	(139,379.24)	58.24%
55005 Custodial	16,236.32	37,917.00	(21,680.68)	42.82%
55006 CC/LK/PS Director	21,578.06	39,321.00	(17,742.94)	54.88%
Total 55000 Wages - Salaried	\$ 341,068.52	\$ 597,663.00	\$ (256,594.48)	57.07%
56000 Wages - Hourly				
56001 Administrative	25,662.35	57,607.00	(31,944.65)	44.55%
56002 Child Care / Latchkey Lead	4,869.32	10,378.00	(5,508.68)	46.92%
56003 Child Care / Latchkey Aides	19,739.33	45,888.00	(26,148.67)	43.02%
56004 Custodial	8,193.43	18,703.00	(10,509.57)	43.81%
56005 Lunch Workers	14,081.73		14,081.73	
56007 Organists	5,925.00	10,125.00	(4,200.00)	58.52%
56008 Preschool	25,148.18	48,866.00	(23,717.82)	51.46%
56012 Bookkeeper	14,105.04	27,300.00	(13,194.96)	51.67%
Total 56000 Wages - Hourly	\$ 117,724.38	\$ 218,867.00	\$ (101,142.62)	53.79%
57000 Employer Paid Taxes / Benefits				
57001 Health Insurance	67,523.68	133,459.00	(65,935.32)	50.60%
57003 SS/Medicare Employer Taxes	17,325.79	32,309.00	(14,983.21)	53.63%

57005 Concordia - Pension	41,291.66	81,948.00	(40,656.34)	50.39%
Total 57000 Employer Paid Taxes / Benefits	\$ 126,141.13	\$ 247,716.00	\$ (121,574.87)	50.92%
Total 50000 General Operating Expenditures	\$ 741,379.38	\$ 1,212,402.00	\$ (471,022.62)	61.15%
Net Revenue/(Expenditures)	\$ (72,824.54)	\$ (85,782.00)	\$ 12,957.46	84.89%