

Voters' Assembly Minutes
June 14, 2023

Meeting called to order at 6:28 p.m. by President Tim Sergent

Devotion by Pastor Bruner, Hymn 912

Approve Minutes - April--MMSP to approve April minutes
-May 8--MMSP to approve May 8 minutes

New Voting Members - none

Old Business

-Facility repairs proposal--Timeline and repairs outlined by Jon Keinath. Reviewed financial choices as it correlated with proposed needed repairs. Repairs sectioned into five sections. After much discussion, it was MMSP to move forward with intent of completing proposed "critical", "important", and "necessary" repairs with any loan to be drawn on a 25 year payoff schedule. Proposed cost of these repairs approximately \$653,000. See attached

-President Tim Sergent asked for volunteers for a Stewardship Committee--Connie Daenzer, Trevor Gleason, Jan Snyder, Pastor Bruner volunteered

New Business - none

Board Reports

Education/Principal - Angi O'Neil

-Call to K Pearson declined, contract accepted by Ashlee Keinath to teach Kindergarten.

Elders - Matt Ayotte

-Transfer out - Alex Sergent to Zion, Auburn. MMSP to accept transfer out.

Evangelism/Fellowship - no report

-Planning for church picnic last Sunday in August (?)

Finance - Gloria LaPointe

-Financial reports reviewed

Salary & Personnel Committee - no report

Social Concerns - Pastor Martinal

-Baby bottle drive thru Sunday

-Baby goods drive thru July 2. Shopping day is July 8

-VBS planned for week of July 10-14, 2023 at 5 p.m.

Trustees - Jon Keinath

-Improvements thru EANS grant in process--intercom system, lockers, sound systems

floor -Project from Trust & Investments ongoing - preschool entrance, library carpeting, hall

Associate Pastor - Pastor Martinal

- VBS
- Elaine Bickel Memorial Garden dedicated
- 14 confirmed, 9 graduates from grade school
- Adult Information Class forming for fall
- Plan to read, plan and rejuvenate this summer
- Reviewed ongoing political bills/agendas/legislation- asked for prayers for our church and school with all that is going on in the world
- Concordia systems will be evaluated during convention--may see them take a new direction

Administrative Pastor - Pastor Bruner

- Easter/end of school year
- Hospital/shut in visitation catch up
- Baccalaureate attended
- LEAP - marketing plan for school, counselor for area
- MMA funds - emergency use funds available
- CEF grant received for staff/faculty--using
- Two attended Jr High gathering, 4 high school youth attending District gathering
- Summer Bible class will continue

MMSP to adjourn at 8:15 p.m.

Common Doxology sung

Respectfully submitted,
Diane Bishop, Secretary

Voters report
May, 2023

May 2023 Income & Expense Summary

May General Fund Income:	\$79,679.09
May General Fund Expenses:	\$119,742.13
May surplus (deficit)	\$ (40,063.04)
Overall surplus (deficit) to date	\$ (79,752.95)
Gen Fund Balance	\$382,417.45

RESTRICTED Cash Accounts Summary**

School Designated Accounts balance:	\$147,817.14
Church Designated Accounts balance:	\$102,986.68
All Memorials balance:	\$20,174.44

** This money is RESTRICTED***

\$270,978.26

Accounts Receivable

School - SY 22/23 \$1,189.00

His Little Lambs

> Current \$533.16

> 7-14 days \$222.70

> 14-21 days in arrears \$175.70

> 21-28 days in arrears \$74.22

> more than 28 days in arrears \$211.46

\$1,217.24

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

Collections (CSM) through 4/28/23 \$1,697.51

Collections (In House) 1 Family \$10,744.00

Total AR: \$16,403.22

ADDITIONAL INFORMATION

Contributions to Grantparent Fund May \$630.05

Contributions to Facility/Property Impr. Fund-May \$1,581.00

St Paul Lutheran Church & School
Statement of Activity Comparison

January - May, 2023

	Jan - May, 2023	Jan - May, 2022
Revenue		
40000 General Operating Revenue		
40200 Education		
40201 Prior Year Balances	515.75	921.25
40203 Tuition - K-8 Member	17,360.14	16,291.37
40204 Tuition - K-8 Community	27,693.60	17,727.22
40206 Processing Fees	1,292.91	814.47
41213 (Church GF) Child Care / Latchkey /		
Preschool	56,729.96	41,406.00
Total 40200 Education	\$ 103,592.36	\$ 77,160.31
40300 Elders	1,019.10	1,418.82
40500 Finance		
40501 Envelopes - General	311,627.75	314,119.28
40502 Other Revenue	13,365.34	11,187.73
40503 Plate - Cash	7,034.40	5,636.95
40504 Other Offerings	11,110.19	5,497.00
40505 Interest Earned	4,892.03	707.71
Total 40500 Finance	\$ 348,029.71	\$ 337,148.67
40800 Trustees		
40801 Rental Revenue	916.97	1,068.99
40802 Other Revenue	275.00	275.00
Total 40800 Trustees	\$ 1,191.97	\$ 1,343.99
Total 40000 General Operating Revenue	\$ 453,833.14	\$ 417,071.79
41214 Child Care Stabilization Grant		128,255.00
Total Revenue	\$ 453,833.14	\$ 545,326.79
Expenditures		
50000 General Operating Expenditures		
50200 Education		
51213 CC/LK/PS Expenses	48,396.40	9,356.86
Total 50200 Education	\$ 48,396.40	\$ 9,356.86
50300 Elders - General Fund	4,397.00	5,146.35
50500 Finance		
50502 Merchant Service Fees	1,265.94	877.70
50503 Bank Fees	170.95	19.25
50504 Bad Debts Expense	28.53	
50505 Office Supplies	193.29	68.85
50506 Postage	126.00	116.00
50507 Quickbooks Software	950.00	690.00
Total 50500 Finance	\$ 2,734.71	\$ 1,771.80

50600 Salary & Personnel			
50601 Independent Contractors		5,739.17	4,110.43
Total 50600 Salary & Personnel	\$	<u>5,739.17</u>	\$ <u>4,110.43</u>
50750 Stewardship		948.19	37.68
50800 Trustees		46,910.43	56,211.49
55000 Wages - Salaried			
55001 Pastoral		54,945.00	47,239.20
55002 Principal		22,846.70	21,570.50
55004 Teachers		140,350.57	118,369.20
55005 Custodial		9,916.80	14,362.50
55006 CC/LK/PS Director		15,412.90	16,412.90
Total 55000 Wages - Salaried	\$	<u>243,471.97</u>	\$ <u>217,954.30</u>
56000 Wages - Hourly			
56001 Administrative		18,392.67	16,174.68
56002 Child Care / Latchkey Lead		4,447.60	9,785.95
56003 Child Care / Latchkey Aides		15,337.01	15,839.21
56004 Custodial		7,149.46	3,725.67
56005 Lunch Workers		11,643.53	10,618.53
56007 Organists		4,725.00	4,875.00
56008 Preschool		18,979.93	11,409.56
56012 Bookkeeper		10,058.16	7,395.00
Total 56000 Wages - Hourly	\$	<u>90,733.36</u>	\$ <u>79,823.60</u>
57000 Employer Paid Taxes / Benefits			
57001 Health Insurance		49,302.80	44,210.10
57003 SS/Medicare Employer Taxes		12,810.18	9,924.35
57004 Health Care - Medicare Eligible			5,543.40
57005 Concordia - Pension		28,141.88	29,635.14
Total 57000 Employer Paid Taxes / Benefits	\$	<u>90,254.86</u>	\$ <u>89,312.99</u>
Total 50000 General Operating Expenditures	\$	<u>533,586.09</u>	\$ <u>463,725.50</u>
Net Revenue/(Expenditures)	\$	<u>(79,752.95)</u>	\$ <u>81,601.29</u>
Estimated effect of Child Care Stabilization Grant on Net Revenue		43,000.00	(113,705.00)
Net Revenue without Child Care Stabilization Grant effect	\$	<u>(36,752.95)</u>	\$ <u>(32,103.71)</u>

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

	Actual	Budget	Over (Under) Budget	% of Budget
Revenue				
40000 General Operating Revenue				
40200 Education				
40201 Prior Year Balances	515.75		515.75	
40203 Tuition - K-8 Member	17,360.14	95,715.00	(78,354.86)	18.14%
40204 Tuition - K-8 Community	27,693.60	87,118.00	(59,424.40)	31.79%
40206 Processing Fees	1,292.91	1,950.00	(657.09)	66.30%
41213 (Church GF) Child Care / Latchkey /				
Preschool	56,729.96	207,137.00	(150,407.04)	27.39%
Total 40200 Education	\$ 103,592.36	\$ 391,920.00	\$ (288,327.64)	26.43%
40300 Elders	1,019.10	1,700.00	(680.90)	59.95%
40500 Finance				
40501 Envelopes - General	311,627.75	705,000.00	(393,372.25)	44.20%
40502 Other Revenue	13,365.34	4,000.00	9,365.34	334.13%
40503 Plate - Cash	7,034.40	11,000.00	(3,965.60)	63.95%
40504 Other Offerings	11,110.19	8,000.00	3,110.19	138.88%
40505 Interest Earned	4,892.03	3,000.00	1,892.03	163.07%
Total 40500 Finance	\$ 348,029.71	\$ 731,000.00	\$ (382,970.29)	47.61%
40800 Trustees				
40801 Rental Revenue	916.97	1,500.00	(583.03)	61.13%
40802 Other Revenue	275.00	500.00	(225.00)	55.00%
Total 40800 Trustees	\$ 1,191.97	\$ 2,000.00	\$ (808.03)	59.60%
Total 40000 General Operating Revenue	\$ 453,833.14	\$ 1,126,620.00	\$ (672,786.86)	40.28%
Expenditures				
50000 General Operating Expenditures				
50200 Education				
51213 CC/LK/PS Expenses	48,396.40	9,000.00	39,396.40	537.74%
Total 50200 Education	\$ 48,396.40	\$ 9,000.00	\$ 39,396.40	537.74%
50300 Elders - General Fund	4,397.00	17,450.00	(13,053.00)	25.20%
50500 Finance				
50501 Other Expenditures		100.00	(100.00)	0.00%
50502 Merchant Service Fees	1,265.94	3,700.00	(2,434.06)	34.21%
50503 Bank Fees	170.95	100.00	70.95	170.95%
50504 Bad Debts Expense	28.53		28.53	
50505 Office Supplies	193.29	175.00	18.29	110.45%
50506 Postage	126.00	250.00	(124.00)	50.40%
50507 Quickbooks Software	950.00	4,400.00	(3,450.00)	21.59%
Total 50500 Finance	\$ 2,734.71	\$ 8,725.00	\$ (5,990.29)	31.34%
50600 Salary & Personnel				
50601 Independent Contractors	5,739.17	4,000.00	1,739.17	143.48%
Total 50600 Salary & Personnel	\$ 5,739.17	\$ 4,000.00	\$ 1,739.17	143.48%
50750 Stewardship	948.19	1,050.00	(101.81)	90.30%
50800 Trustees	46,910.43	107,931.00	(61,020.57)	43.46%
55000 Wages - Salaried				
55001 Pastoral	54,945.00	131,868.00	(76,923.00)	41.67%
55002 Principal	22,846.70	54,832.00	(31,985.30)	41.67%
55004 Teachers	140,350.57	333,725.00	(193,374.43)	42.06%
55005 Custodial	9,916.80	37,917.00	(28,000.20)	26.15%
55006 CC/LK/PS Director	15,412.90	39,321.00	(23,908.10)	39.20%
Total 55000 Wages - Salaried	\$ 243,471.97	\$ 597,663.00	\$ (354,191.03)	40.74%
56000 Wages - Hourly				
56001 Administrative	18,392.67	57,607.00	(39,214.33)	31.93%
56002 Child Care / Latchkey Lead	4,447.60	10,378.00	(5,930.40)	42.86%
56003 Child Care / Latchkey Aides	15,337.01	45,888.00	(30,550.99)	33.42%
56004 Custodial	7,149.46	18,703.00	(11,553.54)	38.23%
56005 Lunch Workers	11,643.53		11,643.53	
56007 Organists	4,725.00	10,125.00	(5,400.00)	46.67%
56008 Preschool	18,979.93	48,866.00	(29,886.07)	38.84%
56012 Bookkeeper	10,058.16	27,300.00	(17,241.84)	36.84%
Total 56000 Wages - Hourly	\$ 90,733.36	\$ 218,867.00	\$ (128,133.64)	41.46%

57000 Employer Paid Taxes / Benefits				
57001 Health Insurance	49,302.80	133,459.00	(84,156.20)	36.94%
57003 SS/Medicare Employer Taxes	12,810.18	32,309.00	(19,498.82)	39.65%
57005 Concordia - Pension	28,141.88	81,948.00	(53,806.12)	34.34%
Total 57000 Employer Paid Taxes / Benefits	\$ 90,254.86	\$ 247,716.00	\$ (157,461.14)	36.43%
Total 50000 General Operating Expenditures	\$ 533,586.09	\$ 1,212,402.00	\$ (678,815.91)	44.01%
Net Revenue/(Expenditures)	\$ (79,752.95)	\$ (85,782.00)	\$ 6,029.05	92.97%