



Church Council Agenda

Thursday, January 12, 2023 - 7 am | Chapel

Church Council Members

Gordie Sorensen, President (2023) | Curt Thoreson, Secretary (2023) | Linda Holm (2023) | Jen Hartman (2024) | Greg Nicoll (2024) | Todd Parsons, Treasurer (2024) | PJ Mills, Vice President (2025) | Jim Dally (2025) | Kelly Turner (2025)

Pastor Brian Julin-McCleary

CALL TO ORDER: Gordie Sorensen

MISSION & VISION STATEMENTS

Mission: *"Joyfully taking God's love into the world"*

Vision: *"Connecting Christ's community by building relationships among all people, fulfilling the call of the Gospel of Jesus Christ through: Caring, nurturing and supporting one another according to each one's needs by Sharing God's love and grace through acts of service while Growing in faith through lifelong learning".*

ADOPTION OF AGENDA

DEVOTION: Todd Parsons

REPORTS:

1. Church Council Minutes (see attachment)
2. Pastor's Report (see attachment) - receive.
3. Financial Reports (see attachments) - filed for audit.

BUSINESS:

1. Constitutional changes - will be coming to read and review before the Feb 16th meeting.
2. Day care rates for 2023-24 school year.
- 3.

RESOURCE / MINISTRY TEAM UPDATES BY COUNCIL LIAISONS

1. Hospitality & Congregational Care Ministry Team - Jen Hartman
2. Serving & Discipleship Ministry Team - Kelly Turner
3. Worship & Celebration Ministry Team - Greg Nicoll
4. Faith Formation & Lifelong Learning Ministry Team - Linda Holm
5. Human Resource Team - PJ Mills
6. Financial Resource Team - Todd Parsons
7. Property Resource Team - Curt Thoreson
8. Technology & Communication Resource Team - Jim Dally

UPCOMING CHURCH COUNCIL MEETING DATES

- Thursday, February 16, 2023 at 7am
- Thursday, March 16 is normally scheduled but Spring Break so may adjust? March 9th work? May need an additional budget meeting March 30th.
- Annual Congregational Meeting - April 23rd or 30th Easter is April 9th.

ADJOURNMENT: Gordie Sorensen

CLOSING PRAYER



Church Council Minutes

Thursday, November 17, 2022 | 7 am | Chapel

Church Council Members

Gordie Sorensen, President (2023) | Curt Thoreson, Secretary (2023) | Linda Holm (2023) | Jen Hartman (2024) | Greg Nicoll (2024) | Todd Parsons, Treasurer (2024) | PJ Mills, Vice President (2025) | Jim Dally (2025) | Kelly Turner (2025)

Pastor Brian Julin-McCleary

CALL TO ORDER: Gordie Sorensen

Meeting called to order at 7:10am

MISSION & VISION STATEMENTS

Mission: *"Joyfully taking God's love into the world"*

Vision: *"Connecting Christ's community by building relationships among all people, fulfilling the call of the Gospel of Jesus Christ through: Caring, nurturing and supporting one another according to each one's needs by Sharing God's love and grace through acts of service while Growing in faith through lifelong learning".*

ADOPTION OF AGENDA

Kelly moves, Jen 2nd to approve the agenda. Council voted to approve

DEVOTION: Curt Thoreson

REPORTS:

1. Church Council Minutes (see attachment) - include Special October meeting minutes too
 - a. Todd moves, Jen 2nds to approve last months minutes. Council voted to approve
2. Pastor's Report (see attachment) - receive.

3. Financial Reports (see attachments) - filed for audit.

BUSINESS:

1. Valerie Kurth update
 - a. We have informed Valerie of the increase in retirement contribution to 10% (decided last month at council), and have paid the difference for the months that were paid at 6%
2. Church Intern - Jen
 - a. We've gone past the typical timeline for accepting an intern for this next year (application would be due in ~15 days). Cost of an intern looked to be \$40-50K/year. Not planning for an intern in the immediate future, but something we should consider for the following year (2024). Would require some planning - financial budgeting, application process, etc. Typical interns would run 1 year long, starting in June.
3. 2023 Mission Support Statement
 - a. Worksheet for planned giving to the NE Iowa Synod has arrived, looking for it to be filled out/returned by January 22nd, 2023. We developed a plan 1-2 years ago for increasing our giving to the synod. Todd will pull up the old giving plan for the synod and send a proposal for the council review.
4. Mortgage Payoff
 - a. See mortgage payoff breakdown attachment. Todd walked the council through the proposal in detail.
 - b. Todd moves that we act on the attached mortgage payoff plan to pay off the mortgage on or around December 1st. Jen 2nds. Council voted to approve.
 - c. Todd will announce the payoff at this Sunday's services and 9:00 adult ed hour
5. Payoff Celebration
 - a. Let's start some discussion following the payoff announcement to plan an appropriate celebration. A few ideas thrown out already...
 - i. Annual party to celebrate the opening of the F&LC (July is the month it opened)
 - ii. Coincide the celebration with annual meeting?
 - iii. Block party
 - iv. Include talent from the church for musical/other performances?
 - v. Food trucks? Catered from local restaurant?
 - vi. Celebrate like it's 1999?
 - b. Tentatively plan to put a small group together to plan the celebration
6. Nazareth Transition

- a. Pastor sent out a draft of a letter to the congregation to put some explanation of the Nazareth situation.

RESOURCE / MINISTRY TEAM UPDATES BY COUNCIL LIAISONS

1. Hospitality & Congregational Care Ministry Team - Jen Hartman
 - a. No updates
2. Serving & Discipleship Ministry Team - Kelly Turner
 - a. Have finalized the planned organization for Christmas giving - Arboreta Healthcare
 - b. Working to develop a women's study & support group - being coined WWW (Women, Wine, & Word). The 1st meeting will be at Kelly's house in January to develop what the group will do.
3. Worship & Celebration Ministry Team - Greg Nicoll
 - a. Advent worship services are planned - will be Wednesday services with a supper
 - b. Combined service planned with Bethlehem in December for those who have lost loved ones in 2022.
4. Faith Formation & Lifelong Learning Ministry Team - Linda Holm
 - a. Dementia Iowa group was a hit last Sunday, about 20 people attended
 - b. Have devotionals planned for Thanksgiving and Christmas seasons
 - c. Met with Austin/Megan to plan next year's youth activities
 - d. Mandi Loudermilk is coordinating Children's Christmas program
 - e. Faith Statements & Madagascar happened a few weeks ago - about 100 kids at the Madagascar event
 - f. Working on another congregation led devotional for next year's lent season (similar to last year's efforts)
5. Human Resource Team - PJ Mills
 - a. Team did not meet this past week
 - b. They are currently working on some updates to the employee handbook

6. Financial Resource Team - Todd Parsons
 - a. Most of our content was in main business portion of the meeting.
 - b. One other topic is working with Kathy to plan the daycare rates for 2023
7. Property Resource Team - Curt Thoreson
 - a. Sloped roofing shingle replacement update
 - b. Small projects - gutter guards, street parking striping
 - c. Upcoming large projects - parking lot redo, window replacement
8. Technology & Communication Resource Team - Jim Dally
 - a. No Update

UPCOMING CHURCH COUNCIL MEETING DATES

- Sunday December 11th 4-6pm @ 4103 James Dr, CF Christmas Social
- Thursday, January 19, 2023 at 7am
- Thursday, February 16, 2023 at 7am
- Thursday, March 16 is normally scheduled but Spring Break so may adjust?

ADJOURNMENT: Gordie Sorensen

PJ Moved to adjourn, Todd 2nd. Council voted to adjourn

Meeting adjourned at 8:42am

CLOSING PRAYER

Pastor's Report – January 2023
"Joyfully taking God's love into the world"

St. John Council,

Thank you for the support of my family and me as we've been working on commending Bob Julin to God's care. We had a good, quick trip out to Seattle and back at the beginning of this month. We connected with family and friends and had a good graveside service and meal with a couple dozen family and friends. It's good to be back, ready for the new year and second semester (for the kiddos and Natalie). December was a very busy time and we celebrated Advent and Christmas well around here. I look forward to the change of pace that January brings, and the chance to do some Confirmation teaching in Fergie's absence.

What has Happened:

- A good week away at New Mellary Abbey and in Milwaukee for continuing ed prayer and work on reading material in the area of Grief. This mid November time was very fruitful.
- 1 Baptism (Layla [Hesse] Fisher) with preparations for 4 more coming in 2023!
- 1 Wedding (Hailey Bermel and Tanner Strudthoff)
- Joint services with Bethlehem – Thanksgiving Eve and Quiet Christmas (December 18th) both provided additional worship opportunities and strengthened our shared ministry.
- Hosting Rachel Kurtz for leading worship and preaching; hosting Bishop Kevin Jones for worship
- Establishing a new pattern for Xmas decorating and un-decorating on Sunday mornings
- Young @ Heart Christmas party and devotions
- a couple UNI games with the St. John crew
- Christmas Eve worship attendance was over 500 folks!

What is Happening:

- Youth Group continues twice a month and is undergoing transition with Austin taking over leadership. Plans are underway for a summer trip to Colorado—one that is both urban immersion and some time away in the mountains at Sky Ranch (EWALU of the Rockies). Domeball, Christmas Caroling and Canoe Battleship at the UNI PEC (I was absent) were great successes.
- Monthly gatherings at New Aldaya and Western Home, for residents who are connected to SJLC, are consistently positive experiences.
- Trying to support and participate with the 8 Teams in a frequent way, some more than others, and to be responsive to particular needs as they arise. I've rarely attended FRT or PRT but am often involved in conversations with their Facilitators.
- Implementation of Sunday schedule changes continues and I'm encouraging Marty to reach out to the 30ish youth that are "on our books" but not participating. We've had four folks sign up that were previously disengaged.
- The Reconciling in Christ Team (discerning our congregation's welcome of LGBTQIA+ folks) has set dates for sharing their summer learning and the plan for going forward. I'm excited to sit in with this Team.
- Developing an SJLC Racial Justice Action Team with Bill Bass, Sam Pfab, Marlene Sheetz and Gary Sheetz has been a joy. The Team rolls out its first series of learning opportunities this month.
- I continue to have weekly supervisory/collaborative meetings with Kathy, Jenny, Steve Peters, as well as bi-monthly meetings with Fergie/Marty on Fridays and with Austin on Tuesdays.
- Planning for Lent season with Steve Peters has begun.

In Christ,
Pastor Brian

Statement of Income and Expense by Account

December of Fiscal Year 2023

Responsibility: All

Fund: 01 - GENERAL FUND

	Current Month		Annual Budget, Y.T.D. Actual	
	Budget	Actual	Budget	Actual
Income				
Major 01, OFFERINGS // Minor 01, Unrestricted				
015-01-01-01, General Fund	54,439.08	80,269.51	653,269.00	443,127.54
015-01-01-05, Festival	1,833.33	6,850.00	22,000.00	14,753.42
015-01-01-07, Loose Plate Offering	583.33	5,677.47	7,000.00	10,895.71
	56,855.74	92,796.98	682,269.00	468,776.67
Major 01, OFFERINGS // Minor 02, Other Unrestricted				
015-01-02-01, Interest Income	0.00	0.00	0.00	0.00
015-01-02-02, Meals/Lent-Advent. Etc.	0.00	716.50	0.00	2,217.67
015-01-02-03, Preschool Income	52,083.33	56,665.90	625,000.00	468,257.75
015-01-02-04, Building Use Income	0.00	415.00	0.00	1,835.00
015-01-02-05, Miscellaneous	0.00	0.00	0.00	-105.00
	52,083.33	57,797.40	625,000.00	472,205.42
Major 02, Use of Restriction Funds // Minor 01, Use of Dedicated Funds				
015-02-01-01, Building/Mortgage Fund	2,916.67	2,601.50	35,000.00	28,851.50
015-02-01-02, Missions	750.00	694.50	9,000.00	5,150.50
015-02-01-03, Use of Dedicated Funds	14,477.58	315,185.63	173,731.00	384,749.50
	18,144.25	318,481.63	217,731.00	418,751.50
Major 02, Use of Restriction Funds // Minor 02, Capital Projects 2012				
015-02-02-01, Capital Campaign-Kitchen	0.00	0.00	0.00	0.00
015-02-02-05, Capital Fund Appeal	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Major 04, REIMBURSEMENTS // Minor 00, REIMBURSEMENTS				
015-04-00-01, Audit Adjustment	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Total Income	127,083.32	469,076.01	1,525,000.00	1,359,733.59

Expense

Major 01, General Min // Minor 01, Salaries & Benefits

016-01-01-01, CHURCH - Gross Wages	27,991.67	25,858.60	335,900.00	252,997.83
016-01-01-02, CHURCH - FICA	2,083.33	3,965.27	25,000.00	32,713.20
016-01-01-03, PS/CC Staff Development	83.33	0.00	1,000.00	0.00
016-01-01-04, CHURCH - Insur/Pensions	6,166.67	4,575.74	74,000.00	41,304.16
016-01-01-05, Staff Development-Admin.	83.33	0.00	1,000.00	600.04
016-01-01-07, CHURCH - FIT & SIT	0.00	0.00	0.00	0.00
016-01-01-08, CHURCH-Contra Ins/Pension	0.00	0.00	0.00	0.00
016-01-01-16, Pulpit Supply	83.33	0.00	1,000.00	745.00
016-01-01-21, Call Expense	0.00	0.00	0.00	0.00
016-01-01-22, Staff Mileage	166.67	194.38	2,000.00	1,572.63
016-01-01-27, CHURCH - Contra Payroll	0.00	0.00	0.00	0.00
	36,658.33	34,593.99	439,900.00	329,932.86

Major 01, General Min // Minor 02, Administrative

016-01-02-03, Equipment Lease & Service	1,250.00	1,343.14	15,000.00	10,155.46
016-01-02-04, New Equip/Capital Request	0.00	0.00	0.00	3,531.00
016-01-02-05, Postage	416.67	209.90	5,000.00	2,136.14
016-01-02-06, Office Expenses	500.00	434.96	6,000.00	3,064.81

Statement of Income and Expense by Account

December of Fiscal Year 2023

Responsibility: All

Fund: 01 - GENERAL FUND

	Current Month		Annual Budget, Y.T.D. Actual	
	Budget	Actual	Budget	Actual
016-01-02-07, Church Hospitality	333.33	276.36	4,000.00	2,934.91
016-01-02-09, Insurance	2,083.33	2,278.31	25,000.00	21,758.59
016-01-02-10, Telephone	333.33	377.79	4,000.00	3,461.51
016-01-02-12, Van	41.67	0.00	500.00	128.79
016-01-02-14, Custodial Supplies	1,250.00	1,533.25	15,000.00	11,381.22
016-01-02-15, Utilities	3,333.33	3,724.62	40,000.00	32,179.30
016-01-02-16, Web Site and Web Services	416.67	451.00	5,000.00	3,740.43
016-01-02-17, Property Maint. & Repair	5,000.00	1,490.16	60,000.00	48,672.67
016-01-02-18, Summer Projects, Flooring	6,125.00	2,850.00	73,500.00	61,817.60
016-01-02-19, Offering Envelopes	83.33	0.00	1,000.00	847.92
016-01-02-20, Payroll Processing-Salary	750.00	509.68	9,000.00	5,781.48
016-01-02-21, Contra Utilities	0.00	0.00	0.00	0.00
016-01-02-23, Mortgage Principal Pmnt	7,333.33	399,259.38	88,000.00	463,020.67
016-01-02-24, Mortgage Interest Payment	1,750.00	635.32	21,000.00	11,240.11
016-01-02-25, Staff Development-Support	0.00	0.00	0.00	0.00
016-01-02-27, Contra Mortgage Interest	0.00	0.00	0.00	0.00
016-01-02-28, Contra Mortgage Principal	0.00	0.00	0.00	0.00
016-01-02-30, Bank Charges	250.00	215.05	3,000.00	2,522.89
016-01-02-39, Advertising	291.67	0.00	3,500.00	3,178.10
016-01-02-40, Special Events	0.00	0.00	0.00	293.06
	31,541.66	415,588.92	378,500.00	691,846.66

Major 01, General Min // Minor 03, Benevolences

016-01-03-00, Marketing & Paper	20.83	0.00	250.00	0.00
016-01-03-02, Do-Day	0.00	0.00	0.00	-100.00
016-01-03-03, ELCA Disaster Response	83.33	0.00	1,000.00	1,000.00
016-01-03-04, House of Hope	83.33	0.00	1,000.00	1,000.00
016-01-03-05, Univ. of Iowa Chaplain	83.33	0.00	1,000.00	0.00
016-01-03-06, NewAldaya Lifescapes	83.33	0.00	1,000.00	0.00
016-01-03-07, ELCA Missionary (Bencke)	83.33	1,000.00	1,000.00	1,000.00
016-01-03-08, Northeast Iowa Food Bank	166.67	0.00	2,000.00	2,000.00
016-01-03-09, Lutheran World Relief	166.67	0.00	2,000.00	2,000.00
016-01-03-11, Lutheran Campus Min. UNI	166.67	0.00	2,000.00	0.00
016-01-03-17, Camperships	0.00	0.00	0.00	0.00
016-01-03-18, LSI-Bremwood	83.33	1,000.00	1,000.00	1,000.00
016-01-03-23, Love, Inc.	83.33	0.00	1,000.00	1,000.00
016-01-03-29, ELCA World Hunger	83.33	-200.00	1,000.00	800.00
016-01-03-41, Northeast Iowa Synod ELCA	916.67	0.00	11,000.00	8,250.00
016-01-03-59, EWALU & Riverside	208.33	0.00	2,500.00	2,500.00
016-01-03-61, Linen Ministry	25.00	-100.00	300.00	-152.14
016-01-03-62, LSI Refugee Welcome Kits	0.00	0.00	0.00	0.00
016-01-03-63, CF Community Meals	0.00	0.00	0.00	0.00
	2,337.48	1,700.00	28,050.00	20,297.86

Major 02, ADULT DISC MIN // Minor 01, Study Ministry

016-02-01-02, Books and Periodicals	83.33	0.00	1,000.00	1,667.87
016-02-01-04, Leadership Development	83.33	0.00	1,000.00	625.00
016-02-01-10, Education	25.00	0.00	300.00	120.31
016-02-01-13, HCC Recreational Leagues	16.67	0.00	200.00	667.55
016-02-01-14, Adult Ministry	83.33	0.00	1,000.00	50.00
	291.66	0.00	3,500.00	3,130.73

Major 03, INVITATION MINISTRY // Minor 01, Membership Development

016-03-01-20, HCC Kitchen Supplies	41.67	18.54	500.00	383.66
016-03-01-98, HCC Meals	166.67	263.21	2,000.00	1,892.80

Statement of Income and Expense by Account

December of Fiscal Year 2023

Responsibility: All

Fund: 01 - GENERAL FUND

	Current Month		Annual Budget, Y.T.D. Actual	
	Budget	Actual	Budget	Actual
	208.34	281.75	2,500.00	2,276.46
Major 07, PRESCHOOL MIN // Minor 01, Operations				
016-07-01-00, Preschool Refunds	166.67	0.00	2,000.00	0.00
016-07-01-01, Supplies	1,083.33	426.75	13,000.00	10,678.51
016-07-01-03, Equipment & Maintenance	166.67	0.00	2,000.00	3,834.26
016-07-01-04, License/Development	333.33	90.00	4,000.00	1,804.52
016-07-01-05, Field Trips	125.00	0.00	1,500.00	1,359.62
016-07-01-06, Childcare Meals & Snacks	2,500.00	2,350.54	30,000.00	26,469.13
016-07-01-07, Events	0.00	0.00	0.00	0.00
016-07-01-08, Pre School Cleaning Servi	2,500.00	0.00	30,000.00	12,357.07
016-07-01-09, PCC - Gross Wages	40,583.33	42,393.01	487,000.00	349,202.65
016-07-01-10, PCC - FICA	3,000.00	613.81	36,000.00	7,573.85
016-07-01-11, PCC Insurance & Pension	2,250.00	2,477.03	27,000.00	18,138.44
016-07-01-12, PCC Contra Payroll	0.00	0.00	0.00	0.00
016-07-01-13, PCC Procure Bank Fees	583.33	0.00	7,000.00	0.00
016-07-01-14, PCC Contra Ins/Pension	0.00	0.00	0.00	0.00
016-07-01-15, PCC Staff Appreciation	0.00	94.29	0.00	889.43
016-07-01-16, PCC - FIT & SIT	0.00	0.00	0.00	4.00
016-07-01-42, Curriculum	0.00	0.00	0.00	471.85
016-07-01-90, Playground Maintenance	0.00	0.00	0.00	0.00
016-07-01-99, Preschool Miscellaneous	41.67	120.54	500.00	376.71
	53,333.33	48,565.97	640,000.00	433,160.04
Major 07, PRESCHOOL MIN // Minor 02, Admin				
016-07-02-07, CONTRA CC Stabilization	0.00	0.00	0.00	55,533.82
	0.00	0.00	0.00	55,533.82
Major 08, Worship & Celebration // Minor 02, Worship				
016-08-02-01, Altar Guild	83.33	0.00	1,000.00	1,123.21
016-08-02-05, Worship Supplies	41.67	0.00	500.00	51.00
016-08-02-06, Instrument Repair & Tunin	125.00	0.00	1,500.00	917.78
016-08-02-08, Choral Sheet Music	0.00	0.00	0.00	0.00
016-08-02-12, Children's Ministry	83.33	0.00	1,000.00	281.30
016-08-02-16, Bell Choirs	0.00	0.00	0.00	214.03
016-08-02-17, Adult Choir	0.00	0.00	0.00	0.00
016-08-02-20, Special Music Guests	83.33	0.00	1,000.00	1,000.00
016-08-02-21, Licensing	125.00	0.00	1,500.00	1,798.58
016-08-02-30, Equipment (F&LC-Sound)	83.33	0.00	1,000.00	393.08
	624.99	0.00	7,500.00	5,778.98
Major 09, YOUTH DISC MIN // Minor 01, Children/Family Min. Team				
016-09-01-11, Nursery Supplies	8.33	0.00	100.00	0.00
016-09-01-13, Family Fun Nights/Carniva	41.67	0.00	500.00	0.00
016-09-01-14, Children's Bibles	58.33	0.00	700.00	1,159.21
016-09-01-16, Vacation Bible School	83.33	0.00	1,000.00	839.53
016-09-01-17, Sunday School	83.33	0.00	1,000.00	1,428.02
016-09-01-20, Splash	0.00	0.00	0.00	0.00
016-09-01-25, Seasonal Activities	0.00	0.00	0.00	130.51
016-09-01-90, Milestone Ministry	20.83	0.00	250.00	365.50
	295.82	0.00	3,550.00	3,922.77
Major 09, YOUTH DISC MIN // Minor 05, Youth/Family Min. Team				
016-09-05-01, Staff Development-Disc.	0.00	0.00	0.00	0.00
016-09-05-10, Junior High Activities	83.33	42.80	1,000.00	554.27

1/11/2023

02:03p

St John American Lutheran Church

Statement of Income and Expense by Account

December of Fiscal Year 2023

Responsibility: All

Fund: 01 - GENERAL FUND

	Current Month		Annual Budget, Y.T.D. Actual	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
016-09-05-11, Senior High Activities	41.67	0.00	500.00	21.52
016-09-05-15, Confirmation	208.33	80.79	2,500.00	528.91
016-09-05-21, Youth Trips	416.67	-552.00	5,000.00	555.54
016-09-05-99, Miscellaneous	83.33	0.00	1,000.00	202.80
	833.33	-428.41	10,000.00	1,863.04
Total Expense	126,124.94	500,302.22	1,513,500.00	1,547,743.22
Income Less Expense	\$958.38	-\$31,226.21	\$11,500.00	-\$188,009.63

Dedicated Accounts
December, Fiscal Year 2023
Fund 01 - GENERAL FUND

Account	Beginning	Current Month		Year-To-Date		Current
	Balance	Receipts	Expenses	Receipts	Expenses	Balance
Major 01 - Restricted Funds						
Minor 01 - Budgeted						
017-01-01-01 Building Fund Reserves	1,836.98	0.00	0.00	2,265.77	0.00	4,102.75
017-01-01-05 Boiler	23,006.88	0.00	0.00	0.00	23,006.88	0.00
017-01-01-07 Sunday School	1,759.80	0.00	0.00	0.00	0.00	1,759.80
017-01-01-08 Vacation Bible School	1,233.21	0.00	0.00	205.00	0.00	1,438.21
017-01-01-10 Good Samaritan Emergency	1,070.87	0.00	0.00	600.00	150.00	1,520.87
017-01-01-11 Youth Fund	1,338.00	0.00	0.00	0.00	0.00	1,338.00
017-01-01-12 Organ & Piano Fund	2,586.65	0.00	0.00	0.00	0.00	2,586.65
017-01-01-14 Bell Choir Fund	671.62	0.00	0.00	0.00	0.00	671.62
017-01-01-15 Preschool Fundraiser	15,654.69	2,458.65	0.00	9,969.87	0.00	25,624.56
017-01-01-16 Contingency Cash Reserves	0.00	0.00	0.00	0.00	2,265.77	-2,265.77
017-01-01-17 Maint. Projects Reserve	0.00	0.00	0.00	133,446.94	134,446.94	-1,000.00
017-01-01-18 Mortgage Debt Reduction	0.00	0.00	0.00	0.00	0.00	0.00
Totals	\$49,158.70	\$2,458.65	\$0.00	\$146,487.58	\$159,869.59	\$35,776.69

Major 01 - Restricted Funds

Minor 02 - Other

017-01-02-00 Cares Act	0.00	0.00	0.00	0.00	0.00	0.00
017-01-02-01 Kitchen Supplies WELCA	720.03	0.00	0.00	0.00	757.26	-37.23
017-01-02-04 PPP Funds Recd Covid	0.00	0.00	0.00	0.00	0.00	0.00
017-01-02-05 Linen Ministry	1,620.00	0.00	0.00	150.00	1,565.87	204.13
017-01-02-07 Child Care Stabilization	101,731.50	0.00	258,965.63	191,284.00	293,015.50	0.00
017-01-02-15 Special Flower Fund	-96.26	0.00	0.00	0.00	74.88	-171.14
017-01-02-36 Weddings/Funerals	2,762.91	550.00	0.00	2,060.00	150.04	4,672.87
017-01-02-39 Adult Ministry	0.00	0.00	0.00	0.00	0.00	0.00
017-01-02-52 Youth Trips	2,651.68	0.00	0.00	0.00	1,400.00	1,251.68
017-01-02-55 Young at Heart Events	53.78	0.00	0.00	0.00	0.00	53.78
Totals	\$109,443.64	\$550.00	\$258,965.63	\$193,494.00	\$296,963.55	\$5,974.09

Major 01 - Restricted Funds

Minor 03 - Missions

017-01-03-00 Donation to Organizations	0.00	0.00	0.00	0.00	0.00	0.00
017-01-03-02 Northeast Iowa Food Bank	0.00	0.00	0.00	0.00	0.00	0.00
017-01-03-08 Love Inc.	0.00	0.00	0.00	0.00	0.00	0.00
017-01-03-09 House of Hope	0.00	0.00	0.00	0.00	0.00	0.00
017-01-03-10 LSI Bremwood	0.00	0.00	0.00	0.00	0.00	0.00
017-01-03-11 Do-Day Quilting Group	500.00	0.00	0.00	0.00	0.00	500.00
017-01-03-13 Lutheran World Relief	0.00	0.00	0.00	0.00	0.00	0.00
Totals	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00

Major 03 - IN AND OUT

Minor 00 - Ungrouped

017-03-00-01 Capital Campaign Expenses	23,778.07	0.00	0.00	0.00	0.00	23,778.07
017-03-00-04 2022 Pledges	17,775.00	0.00	1,975.00	0.00	17,775.00	0.00
017-03-00-05 2023 Pledges	4,440.00	0.00	0.00	0.00	0.00	4,440.00
017-03-00-06 2024 Pledges	4,680.00	0.00	0.00	0.00	0.00	4,680.00
017-03-00-07 2025 Pledges	4,920.00	0.00	0.00	0.00	0.00	4,920.00
017-03-00-08 2026 Pledges	5,160.00	0.00	0.00	0.00	0.00	5,160.00
Totals	\$60,753.07	\$0.00	\$1,975.00	\$0.00	\$17,775.00	\$42,978.07

Major 07 - MEMORIAL FUND

Minor 01 - Restricted

017-07-01-67 Bolhuis, Chris - Organ	971.49	0.00	0.00	0.00	0.00	971.49
017-07-01-68 Gadow, Harriet - Do Day	650.44	0.00	0.00	0.00	0.00	650.44
017-07-01-71 McBroom, Phyllis (Boiler)	100.00	0.00	0.00	0.00	0.00	100.00
Totals	\$1,721.93	\$0.00	\$0.00	\$0.00	\$0.00	\$1,721.93

Major 07 - MEMORIAL FUND

Minor 02 - Unrestricted

St John American Lutheran Church

Dedicated Accounts

December, Fiscal Year 2023

Fund 01 - GENERAL FUND

Account	Beginning	Current Month		Year-To-Date		Current
	Balance	Receipts	Expenses	Receipts	Expenses	Balance
017-07-02-57 Schoof Estate	54,245.00	0.00	54,245.00	0.00	54,245.00	0.00
017-07-02-67 Jacobs Estate	30,000.00	0.00	0.00	16,514.00	36,228.00	10,286.00
017-07-02-80 Nero, Doris	25.00	0.00	0.00	0.00	25.00	0.00
017-07-02-82 Beneke, Gary	80.00	0.00	0.00	555.00	0.00	635.00
017-07-02-83 Julin, Bob	0.00	0.00	0.00	1,122.00	567.79	554.21
017-07-02-84 Schmoll, Marjorie	0.00	0.00	0.00	3,000.00	0.00	3,000.00
017-07-02-85 Korte, Eileen	0.00	0.00	0.00	1,490.00	0.00	1,490.00
017-07-02-86 Cordes, Mary	0.00	0.00	0.00	550.00	0.00	550.00
017-07-02-87 Schurman, Lavern & Yvonne	0.00	0.00	0.00	430.00	0.00	430.00
017-07-02-88 Harker, Wesley	0.00	0.00	0.00	30.00	30.00	0.00
017-07-02-89 Martin, Raymond & Alice	0.00	0.00	0.00	200.00	0.00	200.00
017-07-02-90 Hesse, Charlotte	0.00	0.00	0.00	30.00	30.00	0.00
Totals	\$84,350.00	\$0.00	\$54,245.00	\$23,921.00	\$91,125.79	\$17,145.21
Fund 01 - GENERAL FUND	\$305,927.34	\$3,008.65	\$315,185.63	\$363,902.58	\$565,733.93	\$104,095.99

St John American Lutheran Church
Balance Sheet by Account (Consolidated)
 Apr 1, 2022 through Dec 31, 2022

Account	Balance As Of Apr 1, 2022	Balance As Of 31-Dec-22	Current Year Change	Percent Change
Assets				
Major 01, CASH ASSETS				
Minor 01, Bank Account				
011-01-01-01, Checking Account	782,919.10	15,976.71	-766,942.39	-98%
011-01-01-04, Cash Reserve FRT	0.00	201,793.45	201,793.45	0.00%
011-01-01-05, Maint. Projects Reserve	0.00	42,350.00	42,350.00	0.00%
011-01-01-06, Playground Reserve	0.00	160,000.00	160,000.00	0.00%
021-01-01-12, Farmers Principal Offset	0.00	0.00	0.00	0.00%
Minor 01, Bank Account	782,919.10	420,120.16	-362,798.94	-46%
Major 03, FIXED ASSETS				
Minor 02, Building and Contents				
011-03-02-01, Church Building & Content	9,312,041.70	9,312,041.70	0.00	0.00%
Minor 02, Building and Contents	9,312,041.70	9,312,041.70	0.00	0.00%
Major 99, Ded. Receivable				
Minor 99, Ded. Receivable				
017-xx-xx-xx, Dedicated Funds Receivable	96.26	2,474.14	2,377.88	2470%
Dedicated Funds Receivable	96.26	2,474.14	2,377.88	2470%
Total Assets	10,095,057.06	9,734,636.00	-360,421.06	-4%
Liabilities				
Major 01, Mortgage Liability				
Minor 03, Mortgage Balance				
022-01-03-12, Farmers Mortgage 1202012	463,020.67	0.00	463,020.67	100%
Minor 03, Mortgage Balance	463,020.67	0.00	463,020.67	100%
Major 02, One To/From				
Minor 00, One To/From				
012-02-00-01, Boiler	0.00	0.00	0.00	0.00%
012-02-00-02, Payroll Tax Deducts SJLC	0.00	0.00	0.00	0.00%
012-02-00-03, Payroll Vol Deducts SJLC	0.00	-538.21	-538.21	0.00%
012-02-00-04, Payroll Tax Deducts PCC	0.00	0.00	0.00	0.00%
012-02-00-05, Payroll Vol Deducts PCC	0.00	-59.40	-59.40	0.00%
Minor 00, One To/From	0.00	-597.61	-597.61	0.00%
Major 99, Ded. Payable				
Minor 99, Ded. Payable				
017-xx-xx-xx, Dedicated Funds Payable	306,035.60	104,095.99	-201,939.61	-65.99%
Dedicated Funds Payable	306,035.60	104,095.99	-201,939.61	-65.99%
Total Liabilities	769,056.27	103,498.38	260,483.45	34%
Fund Balance				
Totals for Fund Balance	9,326,000.79	9,631,137.62	-620,904.51	-7%
Total Fund Balance/Equity	9,326,000.79	9,631,137.62	-620,904.51	-7%
Total Liability and Fund Balance	10,095,057.06	9,734,636.00	-360,421.06	-4%

Kathy's Priorities needs/wants

#1 Hourly increases to staff 9.80 to 11.00. We estimated at 70K

Need to fight inflation, wage pressure, talent retention and market increases

#2 Retirement benefits to retain teachers. We estimated at 10K

Need to retain talent, discussed/requested by teachers as they would get from some competitors

#3 Assistant to the director position - Part time. We estimated at 20K

Kathy could continue if necessary but feels it could really help and manage some of the admin load

Childcare Impacts

#1 Food Costs – Milk, Eggs, Etc. commonly used items for breakfast and lunch for the kids has gone up. We estimated 5K

#2 Raise Pool – Employees that aren't part of Kathy's Priorities will probably like some kind of raise as a part of the Human Resource review process. We estimate 15K

Considerations

While these things are want/needs none have been reviewed by Human Resource and other constituents so I believe these things need to go through the proper channels to determine appropriate compensation, compare with competitors and determine how/if they are implemented as they will set precedents and there would be no turning back once implemented.

2024 Rate Suggestion

Plan A \$40 increase to Full time, \$20 increase to Part/quarter time. Estimated revenue gain \$100K

Plan B \$50 increase to Full time, \$25 increase to Part/quarter time. Estimated revenue gain \$125K

Plan C Combo of either something higher or dropping some of the needs/wants

Context

Last year the increase was \$30 to full time, \$10 part time, \$5 quarter time and we thought that was high last year but necessary.

Kathy's Suggestion

These increases did give Kathy pause, she would prefer plan A but it was discussed this is a majority of labor costs just to remain competitive, keep our doors open and be able to offer the slots we have available for children for if we can't maintain staff, state regulations would require us to lower the services we provide putting parents in tough situations as Kathy has seen that at some other childcares locally.

FRT suggestion

The Model FRT created last year was not able to be updated with all this information yet due to the advanced timeline. So FRT is okay discussing and communicating this information but would feel more comfortable if the model can be updated before a final decision. Currently the feelings are that Plan B would be a minimum and maybe need to drop the assistant or go with an even higher rate.

