

**Voters' Assembly Minutes**  
**August 14, 2022**

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

Devotion/Prayer/Hymn 867 led by Pastor Bruner

MMSB to approve Minutes from June Voter's meeting

New Voting Members

-Carol Swenson-requested membership. MMSB to accept Carol as a member of the voters assembly

Old Business

-Constitutional Changes - 2nd reading

New Business

-Recommendation for Steve Kern for delegate for circuit forum. MMSB

Board Reports

Education/Principal - Angi O'Neill

-Lisa Bach has returned to the roster. MMSB to extend a call to Lisa Bach for teacher.

Elders - Steve Kern

-Membership changes: transfer in:

Debra Hazel from Clio Messiah

Carol Swenson from Trinity, Fenton

Angelique Babcock, Lucas & Alexander from St. Lorenz, Frankenmuth

-Profession of Faith:

Matt Denome

-Will have report on convention at next Voter's meeting

Evangelism - no report

Fellowship - no report

Finance - see written report

Salary & Personnel Committee - Mike Hoard

-Recommendation for 10% increase for support staff within facility - \$9232

-Increase in line for Principal wages due to accrued vacation time and training - \$2435

-Recommendation for increase for wages for Lisa Bach due to wages for contract teachers exceeding wage for called teacher. \$1600

MMSB to amend budget to include instituting the above recommendations.

Social Concerns - no report

Stewardship - no report

Trustees - Jon Keinath

- Dishwasher on order and should be here before school year
- Garage roof redone. Special thanks to Tim Sergent for completion.
- Air conditioning units replaced for preschool (funds from grant-does not affect budget)
- Phone system-most new phones in place. A few more things to be completed before

total switch over.

- Utilities reviewed due to increased costs
- Amended budget presented with bottom line of \$1,130,003 (-\$46,226) presented– includes increase in salaries, S&P changes from today as well as increased utilities. MMSP to support amended budget
- Reviewed architect's recommendations for repair to existing church structure–copies of recommendations available for review.

Trust & Investment Committee - Dick Gladly

- Recommend approval of purchase of Emergency Medical Response Equipment. Requested amount of \$700. MMSP to approve purchase of requested equipment.

Associate Pastor - Pastor Martinal

- Festival activities completed- floats, VBS, booths
- New member class to begin
- Public school confirmation to begin in September
- Faith on Fire will re-ignite in September
- Will assist with Confirmation and lower grades religion class
- Working on school themes

Athletics

- Car wash
- Volleyball tournament
- Volleyball/Basketball starts soon
- A team tournament-Oct 14

Administrative Pastor - Pastor Bruner

Appreciation expressed for various groups/members and their contributions

MMSP to adjourn at 2:38 p.m.

Meeting closed with Common Doxology

<b>Voters report</b>		
<b>July, 2022</b>		
<b>July 2022 Income &amp; Expense Summary</b>		
July General Fund Income:	\$87,625.32	
July General Fund Expenses:	\$87,210.97	
July surplus (deficit)	\$ 414.35	
Overall surplus (deficit) to date	\$ 278,066.99	
Gen Fund Checking Balance	\$397,221.70	
<b>RESTRICTED Cash Accounts Summary**</b>		
School Designated Accounts balance:	\$96,406.26	
Church Designated Accounts balance:	\$103,804.43	
All Memorials balance:	\$18,626.27	
** This money is RESTRICTED***		\$218,836.96
<b>Accounts Receivable</b>		
<i>School - SY 22/23</i>	\$86,731.00	
<i>His Little Lambs</i>		
> Current	\$1,571.40	
> 7-14 days	\$594.00	
> 14-21 days in arrears	\$261.55	
> 21-28 days in arrears		
> more than 28 days in arrears	\$292.52	\$2,719.47
<i>Collections (ICS)(Active)</i>	\$1,555.47	
<i>Collections (CSM) through 6/30/22</i>	\$2,659.09	
<i>Collections (In House) 1 Family</i>	\$11,184.00	
Total AR:	\$104,849.03	
<b>ADDITIONAL INFORMATION</b>		
Contributions to Grantparent Fund July	\$740.00	
Elders chicken barbecue net proceeds after expenses	\$781.66	

**St Paul Lutheran Church & School**  
**Statement of Activity Comparison**

January - July, 2022

	Jan - Jul, 2022	Jan - Jul, 2021 (PY)
<b>Revenue</b>		
40000 General Operating Revenue		
40200 Education		
40201 Prior Year Balances	1,176.75	1,000.88
40203 Tuition - K-8 Member	46,918.62	63,531.60
40204 Tuition - K-8 Community	43,973.16	17,927.95
40206 Processing Fees	933.68	933.68
41213 (Church GF) Child Care / Latchkey / Preschool	79,989.69	84,260.26
Total 40200 Education	\$ 172,991.90	\$ 167,654.37
40300 Elders	2,220.48	1,239.92
40500 Finance		
40501 Envelopes - General	429,819.65	344,547.05
40502 Other Revenue	20,393.63	13,525.08
40503 Plate - Cash	7,804.83	4,509.64
40504 Other Offerings	6,796.25	4,848.75
40505 Interest Earned	1,546.68	877.45
Total 40500 Finance	\$ 466,361.04	\$ 368,307.97
40800 Trustees		
40801 Rental Revenue	1,518.99	520.00
40802 Other Revenue	385.00	330.00
Total 40800 Trustees	\$ 1,903.99	\$ 850.00
Total 40000 General Operating Revenue	\$ 643,477.41	\$ 538,052.26
41214 Child Care Stabilization Grant	269,012.50	
Unapplied Cash Payment Revenue	0.00	100.00
<b>Total Revenue</b>	<b>\$ 912,489.91</b>	<b>\$ 538,152.26</b>
<b>Expenditures</b>		
50000 General Operating Expense		
50200 Education		
51213 CC/LK/PS Expenses	20,239.52	6,085.57
Total 50200 Education	\$ 20,239.52	\$ 6,085.57
50300 Elders - General Fund	5,916.74	5,297.97
50500 Finance		
50502 Merchant Service Fees	1,390.55	1,606.15
50503 Bank Fees	57.88	-77.60
50505 Office Supplies	96.39	186.97
50506 Postage	116.00	113.00
50507 Quickbooks Software	962.50	948.59
Total 50500 Finance	\$ 2,623.32	\$ 2,777.11
50600 Salary & Personnel		
50601 Independent Contractors	2,498.89	1,215.90

<b>Total 50600 Salary &amp; Personnel</b>	<b>\$</b>	<b>2,498.89</b>	<b>\$</b>	<b>1,215.90</b>
50750 Stewardship		7.10		1,128.48
50800 Trustees		65,523.18		48,380.67
<b>55000 Wages - Salaried</b>				
55001 Pastoral		66,134.88		63,211.82
55002 Principal		41,738.49		28,978.74
55004 Teachers		161,197.46		175,024.22
55005 Custodial		20,107.50		19,275.98
55006 CC/LK/PS Director		22,578.06		20,748.06
<b>Total 55000 Wages - Salaried</b>	<b>\$</b>	<b>311,756.39</b>	<b>\$</b>	<b>307,238.82</b>
<b>56000 Wages - Hourly</b>				
56001 Administrative		22,879.83		21,634.93
56002 Child Care / Latchkey Lead		13,108.67		11,543.26
56003 Child Care / Latchkey Aides		19,088.66		9,934.99
56004 Custodial		6,113.51		7,656.77
56005 Lunch Workers		12,512.57		11,990.98
56007 Organists		6,075.00		3,570.00
56008 Preschool		14,064.80		8,293.36
56012 Bookkeeper		11,364.50		8,491.00
<b>Total 56000 Wages - Hourly</b>	<b>\$</b>	<b>105,207.54</b>	<b>\$</b>	<b>83,115.29</b>
<b>57000 Employer Paid Taxes / Benefits</b>				
57001 Health Insurance		60,392.28		71,924.93
57003 SS/Medicare Employer Taxes		13,298.12		7,052.17
57004 Health Care - Medicare Eligible		6,992.28		7,471.38
57005 Concordia - Pension		39,967.56		41,598.29
<b>Total 57000 Employer Paid Taxes / Benefits</b>	<b>\$</b>	<b>120,650.24</b>	<b>\$</b>	<b>128,046.77</b>
<b>Total 50000 General Operating Expenditures</b>	<b>\$</b>	<b>634,422.92</b>	<b>\$</b>	<b>583,286.58</b>
<b>Net Revenue/(Expenditures)</b>	<b>\$</b>	<b>278,066.99</b>		<b>(45,134.32)</b>
<b>Estimated effect of Child Care Stabilization Grant for 2022 on Net Revenue</b>				
		<b>249,000.00</b>		
<b>Net Revenue without Child Care Stabilization Grant effect</b>				
	<b>\$</b>	<b>29,066.99</b>	<b>\$</b>	<b>(45,134.32)</b>

## St Paul Lutheran Church & School

### Annual Budget vs. Actual

January - July 2022

	Actual	Amended Budget	Over/(Under) Budget	% of Budget
<b>Revenue</b>				
40000 General Operating Revenue				
40200 Education				
40201 Prior Year Balances	1,176.75		1,176.75	
40203 Tuition - K-8 Member	46,918.62	93,969.00	(47,050.38)	49.93%
40204 Tuition - K-8 Community	43,973.16	81,976.00	(38,002.84)	53.64%
40206 Processing Fees	933.68	1,500.00	(566.32)	62.25%
41213 (Church GF) Child Care / Latchkey / Preschool	79,989.69	174,832.00	(94,842.31)	45.75%
<b>Total 40200 Education</b>	<b>\$ 172,991.90</b>	<b>\$ 352,277.00</b>	<b>\$ (179,285.10)</b>	<b>49.11%</b>
40300 Elders	2,220.48	2,500.00	(279.52)	88.82%
40500 Finance				
40501 Envelopes - General	429,819.65	703,000.00	(273,180.35)	61.14%
40502 Other Revenue	20,393.63		20,393.63	
40503 Plate - Cash	7,804.83	7,500.00	304.83	104.06%
40504 Other Offerings	6,796.25	7,500.00	(703.75)	90.62%
40505 Interest Earned	1,546.68	1,500.00	46.68	103.11%
<b>Total 40500 Finance</b>	<b>\$ 466,361.04</b>	<b>\$ 719,500.00</b>	<b>\$ (253,138.96)</b>	<b>64.82%</b>
40600 Salary & Personnel		8,000.00	(8,000.00)	0.00%
40800 Trustees				
40801 Rental Revenue	1,518.99	1,500.00	18.99	101.27%
40802 Other Revenue	385.00		385.00	
<b>Total 40800 Trustees</b>	<b>\$ 1,903.99</b>	<b>\$ 1,500.00</b>	<b>\$ 403.99</b>	<b>126.93%</b>
<b>Total 40000 General Operating Revenue</b>	<b>\$ 643,477.41</b>	<b>\$ 1,083,777.00</b>	<b>\$ (440,299.59)</b>	<b>59.37%</b>
41214 Child Care Stabilization Grant	269,012.50		269,012.50	
<b>Total Revenue</b>	<b>\$ 912,489.91</b>	<b>\$ 1,083,777.00</b>	<b>\$ (171,287.09)</b>	<b>84.20%</b>
<b>Expenditures</b>				
50000 General Operating Expenditures				
50200 Education				
51213 CC/LK/PS Expenses	20,239.52	8,000.00	12,239.52	252.99%
<b>Total 50200 Education</b>	<b>\$ 20,239.52</b>	<b>\$ 8,000.00</b>	<b>\$ 12,239.52</b>	<b>252.99%</b>
50300 Elders - General Fund	5,916.74	16,225.00	(10,308.26)	36.47%
50500 Finance				
50501 Other Expenditures		100.00	(100.00)	0.00%
50502 Merchant Service Fees	1,390.55	3,400.00	(2,009.45)	40.90%
50503 Bank Fees	57.88		57.88	
50505 Office Supplies	96.39	250.00	(153.61)	38.56%
50506 Postage	116.00	120.00	(4.00)	96.67%
50507 Quickbooks Software	962.50	3,300.00	(2,337.50)	29.17%
<b>Total 50500 Finance</b>	<b>\$ 2,623.32</b>	<b>\$ 7,170.00</b>	<b>\$ (4,546.68)</b>	<b>36.59%</b>
50600 Salary & Personnel				
50601 Independent Contractors	2,498.89	10,200.00	(7,701.11)	24.50%
<b>Total 50600 Salary &amp; Personnel</b>	<b>\$ 2,498.89</b>	<b>\$ 10,200.00</b>	<b>\$ (7,701.11)</b>	<b>24.50%</b>
50750 Stewardship	7.10	1,200.00	(1,192.90)	0.59%
50800 Trustees	65,523.18	79,992.00	(14,468.82)	81.91%
55000 Wages - Salaried				
55001 Pastoral	66,134.88	120,688.00	(54,553.12)	54.80%
55002 Principal	41,738.49	59,772.00	(18,033.51)	69.83%
55004 Teachers	161,197.46	302,061.00	(140,863.54)	53.37%
55005 Custodial	20,107.50	34,470.00	(14,362.50)	58.33%
55006 CC/LK/PS Director	22,578.06	36,991.00	(14,412.94)	61.04%
<b>Total 55000 Wages - Salaried</b>	<b>\$ 311,756.39</b>	<b>\$ 553,982.00</b>	<b>\$ (242,225.61)</b>	<b>56.28%</b>
56000 Wages - Hourly				

56001 Administrative	22,879.83	52,820.00	(29,940.17)	43.32%
56002 Child Care / Latchkey Lead	13,108.67	17,227.00	(4,118.33)	76.09%
56003 Child Care / Latchkey Aides	19,088.66	38,885.00	(19,796.34)	49.09%
56004 Custodial	6,113.51	16,630.00	(10,516.49)	36.76%
56005 Lunch Workers	12,512.57		12,512.57	
56007 Organists	6,075.00	10,125.00	(4,050.00)	60.00%
56008 Preschool	14,064.80	32,847.00	(18,782.20)	42.82%
56012 Bookkeeper	11,364.50	27,300.00	(15,935.50)	41.63%
<b>Total 56000 Wages - Hourly</b>	<b>\$ 105,207.54</b>	<b>\$ 195,834.00</b>	<b>\$ (90,626.46)</b>	<b>53.72%</b>
<b>57000 Employer Paid Taxes / Benefits</b>				
57001 Health Insurance	60,392.28	114,315.00	(53,922.72)	52.83%
57003 SS/Medicare Employer Taxes	13,298.12	27,467.00	(14,168.88)	48.41%
57004 Health Care - Medicare Eligible	6,992.28	9,428.00	(2,435.72)	74.17%
57005 Concordia - Pension	39,967.56	74,058.00	(34,090.44)	53.97%
<b>Total 57000 Employer Paid Taxes / Benefits</b>	<b>\$ 120,650.24</b>	<b>\$ 225,268.00</b>	<b>\$ (104,617.76)</b>	<b>53.56%</b>
<b>Total 50000 General Operating Expenditures</b>	<b>\$ 634,422.92</b>	<b>\$ 1,097,871.00</b>	<b>\$ (463,448.08)</b>	<b>57.79%</b>
<b>Net Revenue/(Expenditures)</b>	<b>\$ 278,066.99</b>	<b>\$ (14,094.00)</b>	<b>\$ 292,160.99</b>	<b>-1972.95%</b>