



# Christ Lutheran Church and PreSchool Congregational Meeting

Sunday, June 28, 2015 • 10:45 a.m.

As part of our efforts to be good stewards with our resources, and to ensure that we journey together on the same ministry path, we hold congregational meetings. Members are asked to vote on items of particular importance and offer input on the general direction of our ministries. Thank you for actively participating in the work of this congregation. Thank you for your attendance, support and fellowship.

Staff: Kathy Davis, PreSchool Director ([CLCPreschool@aol.com](mailto:CLCPreschool@aol.com); 847-975-1630)

#### Volunteer Leaders:

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Rob Jost, PreSchool Board VP/Treasurer ([rjost@marsinsurance.com](mailto:rjost@marsinsurance.com); 815-341-0127)

#### MEETING AGENDA:

1. Call to Order/Opening Prayer
2. Overview:
  - Reminder: We want to be a joyful ministry – no guilt!
  - Preschool/Summer Kids Kamp is thriving – terrific ministry, but we can connect more!
  - Partnerships – Scouts, AA, Autumn Leaves, community, other churches – but we can connect more!
3. Pastoral Transition Process:
  - Supply (sub) Pastors through summer (with lay leaders at gaps)
  - Formal request for an Interim Pastor provided to Synod
  - Next steps on Interim: interview, contract, 30-day out clause, working for fall, plan on at least a year
  - Formal Call Process for a more permanent pastor
  - Info at [www.mcselca.org](http://www.mcselca.org) at “Congregation Support” and “Transition Process.”
  - Financial guidelines: base salary, benefits, housing, etc.
  - We have said we will think outside of the box – part-time; shared time; other ideas.
4. Financial Review – **Requires Motion**
  - Follow up on February Meeting when we went to 30hr per week pastor
  - Office and keyboard remaining volunteer until further notice
  - Continue to look at places to cut so that we can do what needs to be done.
5. Formally Elect Leadership – **Requires Motion**
  - Terms beginning July 1 (see roster above)
  - Thank you to all who have served and to entire congregation – we are all working as a team
6. New Constitution – **Requires Motion**
  - Begin process to adopt new model now used by ELCA and Synod (adjust as needed)
7. Sharing Time
8. Adjourn (**Requires Motion**) and Lord’s Prayer

## **CHRIST LUTHERAN CHURCH & PRESCHOOL**

### **May Financial Summary Report**

As of May 31, 2015

6/01/2015

#### **OVERVIEW**

- Total Income - (Church) – at \$33,467, \$25,053 *less* than plan. (no \$12k Line draw)
- Total Expenses - (Church) – at \$82,825; \$155 *more* than plan.
- Net Cash Flow (Church) - a *negative* \$49,358.
- Total Combined Income – \$36,347 *under* plan
- Total Combined Expenses – \$188 *over* plan
- Combined Net Cash Flow – a *positive* \$2,595.

#### **HIGHLIGHTS**

##### **Sources of Income**

- General Offerings – at \$29,075 or \$11,925 *less* than plan. Average was \$1,322/wk.
- Building Use Rent – at \$440 or \$120 *over* than plan.
- Preschool Income – at \$172,686, or \$11,294 *less* than plan.

##### **Key Expenses**

- Utilities – \$209 *over plan*.
- Property – *at plan*.
- Insurance – \$709 *under plan*.
- Office Administration & Staff – \$1,257 *under plan*.
- Pastoral – *at plan*.
- Christian Ed – \$149 *under plan*.
- Worship & Music – \$237 *over plan*.
- Benevolence – at \$1,500 or \$1,000 *over plan*.
- Capital Improvements – none planned
- Preschool Expenses – *at plan*.

#### **SUMMARY**

- Weekly Giving remains the primary concern.
- Expenses will start to decline versus plan next month.
- We'll hold off on Benevolence payments for the next three months.
- The Preschool's net cash flow was a positive \$51,953 due to Kids Kamp prepayment of fees (\$15k).

**CHRIST LUTHERAN CHURCH & PRESCHOOL**

**MAY 2015**

6/1/15

			<b>CHURCH</b>						
YTD	YTD	\$		May	May		<b>COMMENTS</b>		
<u>Actual</u>	<u>Budget</u>	<u>Var</u>	<u>INCOME DETAIL</u>	<u>Actual</u>	<u>Budget</u>	<u>Change</u>			
\$29,075	\$41,000	-\$11,925	General Offerings	\$5,218	\$10,000	-\$4,782	(Ave giving per Sunday: \$1,322)		
\$440	\$320	\$120	Building Use Rent	\$40	\$100	-\$60			
\$1	\$0	\$1	Other	\$0	\$0	\$0	(interest, other)		
<b>\$29,516</b>	<b>\$41,320</b>	<b>-\$11,804</b>	<b>OPERATING INCOME</b>	<b>\$5,258</b>	<b>\$10,100</b>	<b>-\$4,842</b>			
			<b>Restricted Credits</b>						
\$1,970	\$1,700	\$270	MANNA Income	\$376	\$500	-\$124	(Net Income: \$235)		
\$1,225	\$500	\$725	Designated Giving	\$30	\$100	-\$70			
\$756	\$3,000	-\$2,244	Other Credits	\$25	\$400	-\$375			
\$3,951	\$5,200	-\$1,249	Subtotal Restricted	\$431	\$1,000	-\$569			
<b>\$33,467</b>	<b>\$46,520</b>	<b>-\$13,053</b>	<b>TOTAL RECEIPTS</b>	<b>\$5,689</b>	<b>\$11,100</b>	<b>-\$5,411</b>			
\$0	\$0	\$0	Transfer to/from Savings	\$0	\$0	\$0			
\$0	\$12,000	\$0	Line of Credit	\$0	\$0	\$0			
<b>\$33,467</b>	<b>\$58,520</b>	<b>-\$25,053</b>	<b>TOTAL INCOME</b>	<b>\$5,689</b>	<b>\$11,100</b>	<b>-\$5,411</b>			
			<b>EXPENSE DETAIL</b>						
YTD	YTD	\$		May	May	\$			
<u>Actual</u>	<u>Budget</u>	<u>Var</u>	<u>Core</u>	<u>Actual</u>	<u>Budget</u>	<u>Var</u>			
\$24,124	\$24,124	\$0	Mortgage	\$4,825	\$4,825	\$0			
\$2,213	\$2,000	\$213	Line of Credit	\$400	\$400	\$0			
\$6,809	\$6,600	\$209	Utilities	\$1,235	\$1,100	\$135			
\$11,472	\$11,500	-\$28	Property	\$1,187	\$1,200	-\$13	(snow plow = \$5,579)		
\$1,891	\$2,600	-\$709	Insurance	-\$1,237	\$0	-\$1,237			
\$6,055	\$7,312	-\$1,257	Office Administration & Staff	\$1,257	\$1,000	\$257			
\$26,189	\$25,959	\$230	Pastoral	\$4,859	\$4,823	\$36			
<b>\$78,753</b>	<b>\$80,095</b>	<b>-\$1,342</b>	<b>Subtotal Core</b>	<b>\$12,526</b>	<b>\$13,348</b>	<b>-\$822</b>			
			<b>Ministry Teams</b>						
\$51	\$200	-\$149	Christian Ed	\$0	\$100	-\$100			
\$0	\$100	-\$100	Fellowship	\$0	\$0	\$0			
\$0	\$50	-\$50	Outreach	\$0	\$50	-\$50			
\$0	\$0	\$0	Stewardship	\$0	\$0	\$0			
\$562	\$325	\$237	Worship & Music	\$28	\$0	\$28			
\$613	\$675	-\$62	Subtotal Ministries	\$28	\$150	-\$122			
<b>\$79,366</b>	<b>\$80,770</b>	<b>-\$1,404</b>	<b>OPERATING EXPENSE</b>	<b>\$12,554</b>	<b>\$13,498</b>	<b>-\$944</b>			
\$1,500	\$500	\$1,000	Benevolence	\$500	\$0	\$500	(goal: 5.0% of General Offerings)		
\$224	\$500	-\$276	Social Ministry	\$0	\$500	-\$500			
\$0	\$0	\$0	Youth	\$0	\$0	\$0			
\$1,735	\$900	\$835	MANNA Expense	\$288	\$300	-\$12			
\$0	\$0	\$0	Capital Improvements	\$0	\$0	\$0			
\$0	\$0	\$0	Other	\$0	\$0	\$0			
<b>\$82,825</b>	<b>\$82,670</b>	<b>\$155</b>	<b>TOTAL EXPENSES</b>	<b>\$13,342</b>	<b>\$14,298</b>	<b>-\$956</b>			
			<b>SUMMARY</b>						
YTD	YTD	\$		May	May				
<u>Actual</u>	<u>Budget</u>	<u>Var</u>		<u>Actual</u>	<u>Budget</u>				
<b>-\$49,358</b>	<b>-\$24,150</b>	<b>-\$25,208</b>	<b>Total Income vs Expenses</b>	<b>-\$7,653</b>	<b>-\$3,198</b>	<b>\$4,455</b>			
			<b>PRESCHOOL</b>						
YTD	YTD	\$		May	May				
<u>Actual</u>	<u>Budget</u>	<u>Var</u>		<u>Actual</u>	<u>Budget</u>				
\$172,686	\$183,980	-\$11,294	Preschool Income	\$39,192	\$49,182	\$15,261	(Kids Kamp \$15,903)		
\$0	\$0	\$0	Transfer to/from Savings	\$0	\$0	\$0			
\$120,733	\$120,700	\$33	Expenses	\$23,931	\$24,575	-\$644			
<b>\$51,953</b>	<b>\$63,280</b>	<b>-\$11,327</b>	<b>Net Cash Flow</b>	<b>\$15,261</b>	<b>\$24,607</b>	<b>\$15,905</b>			

<b>CHRIST LUTHERAN CHURCH &amp; PRE-SCHOOL</b>						
\$206,153	\$242,500	-\$36,347	<b>Income</b>	\$44,881	\$60,282	\$15,401
\$203,558	\$203,370	\$188	<b>Expenses</b>	\$37,273	\$38,873	-\$1,600
\$2,595	\$39,130	-\$36,535	<b>Net Cash Flow</b>	\$7,608	\$21,409	\$13,801
<b>ACCOUNT BALANCES</b>						
	<b>May</b>	<b>May</b>		<b>\$</b>	<b>%</b>	
	<b>2015</b>	<b>2014</b>		<b>Var</b>	<b>Var</b>	
	\$4,816	\$3,939	General Checking	\$877	22%	
	\$1,019	\$11,680	Designated Funds	-\$10,661	-91%	
	\$2,000	\$12,005	Savings Reserve	-\$10,005	-83%	
	\$0	\$0	Edward Jones Account	\$0	0%	
	<b>\$7,835</b>	<b>\$27,624</b>	<b>TOTAL</b>	<b>-\$19,789</b>	<b>-72%</b>	
	\$315	\$9,175	Preschool	-\$8,860	-97%	
	\$5,372	\$18,071	Preschool Cap Repl MM	-\$12,699	-70%	
	<b>\$13,522</b>	<b>\$54,870</b>	<b>Total Liquid Assets</b>	<b>-\$41,348</b>	<b>-75%</b>	
	\$45,091	\$16,673	Line of Credit o/s	\$28,418	170%	
	\$612,629	\$639,148	Mortgage o/s	-\$26,519	-4%	
	<b>\$657,720</b>	<b>\$655,821</b>	<b>Total Indebtedness</b>	<b>\$1,899</b>	<b>0%</b>	
				<b>2015</b>		
				<b>Net</b>		
			MANNA	\$235		
			Preschool	\$51,953		

## 2015 CHRIST LUTHERAN PRESCHOOL FINANCIAL SUMMARY

			May-15			6/1/15		
YTD	YTD				May	May		
Actual	Plan	Var			Actual	Plan	Var	
			<b>INCOME</b>					
114,133	120,700	-5%		Tuition	17,503	22,000	-20%	
35,525	34,549	3%		Extended Day	8,801	7,542	17%	
3,300	3,520	-6%		Registration	1,000	1,300	-23%	
15,903	19,750	-19%		Kids Kamp	11,052	17,500	-37%	
130	220	0%		CLC Donations (scholarships)	0	220	0%	
650	500	0%		General Donations	650	370	0%	
0	0	0%		Scripts Credits	0	0	0%	
3,045	4,741	-36%		Fundraisers	185	250	163%	
0	0	0%		Field Trip	0	0	0%	
<b>\$172,686</b>	<b>\$183,980</b>	<b>-6%</b>		<b>TOTAL INCOME</b>	<b>\$39,191</b>	<b>\$49,182</b>	<b>-20%</b>	
			<b>EXPENDITURES</b>					
15,144	15,123	0%		Director Salary	3,023	3,023	0%	
3,075	3,470	0%		Director Benefits	595	694	0%	
64,737	62,617	3%		Staff Salaries	12,847	12,700	100%	
0	0	0%		Extended Day Salaries	0	0	0%	
<b>\$82,956</b>	<b>\$81,210</b>	<b>2%</b>		<b>Subtotal Salaries</b>	<b>\$16,465</b>	<b>\$16,417</b>	<b>0%</b>	
7,658	7,293	5%		W/FIT	1,668	1,600	4%	
3,510	3,442	2%		W/SIT	701	700	0%	
5,733	6,079	-6%		FICA - OSAID	1,245	1,230	1%	
1,935	1,428	36%		FICA - Medicare	291	290	0%	
7,686	7,507	2%		FICA - employer	1,536	1,520	1%	
400	1,000	0%		IRA	0	200	0%	
<b>26,922</b>	<b>26,749</b>	<b>1%</b>		<b>Total Deductions</b>	<b>5,441</b>	<b>5,540</b>	<b>-2%</b>	
0	0	0%		Medical	0	0	0%	
650	0	0%		Staff Bonuses	0	0	0%	
180	180	0%		Special Classes - Programs	0	0	0%	
50	350	0%		Continuing Education	0	0	0%	
250	0	0%		In-Service Training	0	0	0%	
<b>\$111,008</b>	<b>\$108,489</b>	<b>2%</b>		<b>Subtotal - Staff Expense</b>	<b>\$21,906</b>	<b>\$21,957</b>	<b>-0%</b>	
0	0	0%		Building Use	0	0	0%	
672	733	-8%		Payroll Service	62	122	100%	
48	60	-20%		Banking Fees	12	12	0%	
2,003	2,900	-31%		Operating Supplies	186	1,005	100%	
397	627	-37%		Classroom Budget	0	230	100%	
0	100	-100%		Postage	0	0	0%	
2,170	2,769	-22%		Copier	386	586	-34%	
505	512	-1%		Telephone	100	103	-3%	
1,285	2,200	-42%		Fundraiser Expenses	0	0	0%	
0	1,000	-100%		Capital Equipment & Furniture	0	0	0%	
326	300	9%		Hearing Screening	0	0	100%	
0	200	-100%		Petty Cash	0	0	0%	
0	0	0%		Field Trip	0	0	0%	
1063	0	0%		Totes	1,063	0	0%	
216	370	0%		Teacher Appreciation	216	370	0%	
0	150	0%		Graduation	0	150	0%	
0	0	0%		Cap Improvements	0	0	0%	
0	250	-100%		Tuition Reimbursement	0	0	0%	
1,040	0	100%		Scholarships & Savings Bonds	0	0	0%	
0	0	0%		Returned Checks	0	0	0%	
0	0	0%		Donations (UNICEF)	0	0	0%	
0	40	0%		Kids Kamp	0	40	0%	
<b>\$9,725</b>	<b>\$12,211</b>	<b>-20%</b>		<b>Subtotal- Other Operating</b>	<b>\$2,025</b>	<b>\$2,618</b>	<b>-23%</b>	
<b>120,733</b>	<b>120,700</b>	<b>0%</b>		<b>Total Expenditures</b>	<b>23,931</b>	<b>24,575</b>	<b>-3%</b>	
<b>51,953</b>	<b>63,280</b>	<b>-18%</b>		<b>Net Balance</b>	<b>15,260</b>	<b>24,607</b>	<b>-38%</b>	