

# FIRST LUTHERAN CHURCH COUNCIL MEETING AGENDA

October 13, 2020 6:00 pm to 7:30 pm

Call to Order

**Assembling in God's Name: Opening Prayer and Devotions** 05 Min.

*Mission Statement: As faithful disciples, we serve God and welcome all people with open hearts.*

**Learning Moment – Paul Haarstick: Budget Planning** 03 Min.

**Conducting the Business of the Church** 10 Min.

- Review and Approval of the Agenda
- Review and Approval of June 2020 Meeting Minutes
- Review and Approval of the Treasurer's Report

**Pastor's Report : Pastoral Evaluation/2021 Plans** 10 Min.

**Questions/Input from Council** 20 Min.

**Committee Reports – THANK YOU ALL FOR WRITTEN REPORTS** 10 Min.

Executive	Mutual Ministry
Discipleship	Outreach
Education	Fellowship
Fellowship	Personnel
Finance	Property
Internship (FIT Team)	Worship
Membership	Youth
SMART Team	

**Old Business** 15 Min.

- COVID-19 Plan: not when, but how?
- Staffing Task Force

**New Business**

**Adjourn with The Lord's Prayer**

**First Lutheran Church  
Church Council Meeting Minutes  
September 8, 2020**

**Council members Present:** Steve Guttormson, George Mathison, Jennifer Frank, Harriet Wicklund, Missy Mattson, Michael Wicklund, Abbey Kwapinski, Leslie Flugstad, JoAn Whitlock, Ron Spangler, Suzanne Demuth, Sara Koch, Jennifer Woore, Debbie Opatz, Pr. Gretchen Enoch, Vicar Lynn Melchior

**Council Members Absent:**

**Guests Present:** Leonard Hatzenbuhler

President Steve Guttormson called the meeting to order at 6:01 pm. Pastor Gretchen read a devotion and led a prayer.

Learning Moment: Leonard discussed the Foundation. It is a separate entity from the church. It was founded in 1965, and is funded through gifts and memorials, mostly. They have helped fund Luther Crest, scholarships, the organ fund, hymnals, pastoral development, bibles, The Salvation Army Giving Tree, and many other worthy causes.

**Review and approval of the agenda: Motion made to approve, seconded, motion carried.**

**Review and approval of the August 2020 meeting minutes: Motion made to approve, seconded, motion carried.**

**Review and approval of the August 2020 Treasurer's report: Motion made to approve, seconded, motion carried.**  
**Motion made to pay the following in September: \$8,750 in Benevolences, \$5,000 to the ALCA, and the full budgets to the small entities, motion seconded, motion carried.**

**Pastor's Report**

- See Pastor Gretchen's report for additional summary of monthly activities
- First Lutheran doing confirmation solo, different than original plan to combine with other churches
- Services with just Augustana starting in October.
- Plan to start a virtual coffee hour.
- Nominating committee being formed for council members in 2021.

**Vicar Lynn's Report**

- See report
- Jennifer Woore to help with org chart.

**Committee Reports:**

- See website for complete committee reports
- Personnel Committee: Pr. Gretchen recommended layoff of Janel Trosvig until further notice. **Motion made, seconded, motion carried.**
- Outreach: Generosity Sunday: October 4; Rib dinner October 18
- Property: **Moton made to replace 2 units of heating/AC in the sanctuary, motion seconded, motion carried.**
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**Old Business**

- COVID-19 Discussion
- Constitution update

**New Business**

- Core Values Discussion
- Staffing Task Force being formed; led by Pr. Gretchen, to look at current and future staffing needs
- Pastoral Annual Review
- Congregational Survey – please complete

**Adjournment:** Motion made to adjourn meeting at 7:34 p.m., seconded, meeting adjourned. Spoke the Lord's Prayer together.

Respectfully submitted,  
Debbie Opatz, First Lutheran Church Council Secretary

# FIRST LUTHERAN CHURCH

## MEMORANDUM

TO: Church Council  
FROM: Paul Haarstick  
SUBJECT: September Financial Report

DATE: 10/13/20

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September giving is down but take comfort in a couple truths: our giving is still performing above both our 5-year and 10-year averages, and we are at 99.57% of our seasonally adjusted giving budget. Although September shows an almost fifteen-thousand-dollar loss, we did pay out almost \$10,000 in benevolence payments and all our local missions have been fully funded. Thank you to generous and faithful people of FLC.

I have met with Nancy Diiro at the Salvation Army, and we will be working more closely together to help support people in need in our community through our Good Samaritan fund.

Also, the church council will need to adopt a resolution selecting Gold+ as our Portico benefit option for 2021. The Finance Committee has reviewed the modest cost increase (0.22%), and this will keep the benefits for our employees the same as this year.

In this packet, I am including our very first draft of the 2021 Budget. It is very important for each committee to review their budget line and see if it is what they are expecting for the year. Gold Stars go to Education committee and Kristy Wicklund for completing the budget worksheet! Here are some notes to keep in mind when reviewing the budget.

- Personnel chart of accounts has been revamped to be Pastoral, Program, and Support Staff
- Personnel Committee has not advised on salary budget
- Fellowship includes 3 appreciation dinners
- Property includes A/C sanctuary replacement and IT upgrades
- Stewardship is now Discipleship
- General is now Governance
- The Property budget increase is found in these areas:
  - A/C replacement
  - Technology upgrade
  - Postage
  - Grounds and Landscaping

- Some expenses and revenue, which were not included in the budget, are now included, or corrected: parking lot leases and expenses, accurate e-giving expenses, software and services for the church office
- Depending upon how our year finishes, the budget numbers may need to be adjusted

Last month, I worked on these tasks:

- Finance Committee met and discussed the budget, we will meet again on October 29.
- Continuing to provide technical support to the office, including help with the phone system and computers.
- Created tax exempt accounts for the church at Menards and Home Depot
- I am working on documenting processes and policies to bring more accountability and transparency to my position.
- I am now meeting with Vicar Lynn to tap into her extensive administrative experience to help me continually improve my work with FLC
- Continue regular meetings with Pastor Gretchen regarding my performance, duties, and any financial/reporting questions that come up.

## First Lutheran Church September 2020 Financial Summary

	% of Year Remaining		Cash Position	
	Undesignated	Designated	Undesignated	Designated
Checking	101,774	57,792	101,774	57,792
Money Market	87	21,235	87	21,235
Investments	-	138,163	-	138,163
<b>Total cash</b>	<b>\$ 101,861</b>	<b>\$ 217,191</b>	<b>\$ 101,861</b>	<b>\$ 217,191</b>
# of days undesignated cash on hand	72			

REVENUE	Year-to-Date		Year-to-Date		% of YTD	
	Month Sep	Jan - Sep	Year-to-Date Budget	Year-to-Date Budget	Budget	Budget
Building Offerings	170	2,110	1,502	1,502	140%	140%
Envelope Offerings	25,598	325,934	351,866	351,866	93%	93%
Local Expense Offerings	400	4,800	6,002	6,002	80%	80%
Special Offerings	-	2,162	17,067	17,067	13%	13%
Confirmation/VBS/Sunday School	-	103	1,204	1,204	9%	9%
Outreach Offerings	100	5,720	3,752	3,752	152%	152%
Fellowship Offerings	-	905	3,527	3,527	26%	26%
Initial Offerings	-	275	152	152	181%	181%
Loose Offering	-	735	3,375	3,375	22%	22%
<b>Total Contributed Support</b>	<b>26,268</b>	<b>342,744</b>	<b>388,447</b>	<b>388,447</b>	<b>88%</b>	<b>88%</b>
Facility Revenue						250
Interest Revenue	13	74	9	9	818%	1,200
Misc Income	374	5,022	1,089	1,089	461%	1,200
<b>Total Income</b>	<b>26,656</b>	<b>347,840</b>	<b>389,545</b>	<b>389,545</b>	<b>89%</b>	<b>519,365</b>

Donor Giving this Period	
Electronic	\$ 11,238
Cash/Check	14,830

EXPENDITURES	
Education	4,700
Fellowship	4,000
General	4,575
Membership	2,755
Outreach	48,500
Personnel	370,205
Property & Management	73,080
Stewardship	950
Worship	7,350
Youth	3,250
Radio Broadcasting	-
<b>Total Expenses</b>	<b>519,365</b>

**-2.1%**  
Yr Over Last  
Yr General  
Fund Giving

Net Revenue	(15,979)	3,704	(11,294)
Transfer In	1,158	30,158	7,500
Transfer Out	-	-	-
<b>Change in Net Assets</b>	<b>(14,821)</b>	<b>33,862</b>	<b>(3,794)</b>
Unrestricted net assets 1/1/20	989		
Unrestricted net assets 9/30/20	34,851		

**77.2%**  
% of General  
Fund Spent  
(YTD)

<b>Change in Net Assets</b>	0
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**52**  
Calories in a  
donute hole

**41.4**  
Average Age  
of All FLC  
Members



# First Lutheran Church

Change in Net Assets for Period: 01/01/2020 to 09/30/2020

Fund	Starting Balance	Receipts	Disbursements	Transfers	Ending Balance
ALTAR GUILD FUND (U)	169.30	0.00	128.67	0.00	40.63
BUDGET RESERVE FUND (U)	16,594.85	0.00	29,000.00	-1,594.85	-14,000.00
BUILDING RESERVE FUND (U)	5,000.00	0.00	0.00	-5,000.00	0.00
BUW Bible Study (U)	0.00	714.00	711.48	30.00	32.52
CHILDRENS BIBLES (U)	0.00	0.00	0.00	0.00	0.00
CHILDRENS CHOIR FUND (U)	467.00	0.00	0.00	-467.00	0.00
CHRISTCARE (U)	500.00	0.00	0.00	0.00	500.00
CLEARING ACCOUNT FUND (U)	-6,154.52	17,900.00	4,460.00	-800.00	6,485.48
COOKBOOKS FUND (U)	1,265.25	5.00	0.00	0.00	1,270.25
DURNER CASH (U)	34,183.73	3,084.56	159.56	0.00	37,108.73
DURNER INVESTMENTS (R)	94,130.52	8,997.89	0.00	0.00	103,128.41
EASTER PLANTS POINSETTIAS FUND (U)	302.85	1,105.00	1,240.00	0.00	167.85
EDUCATION FUND (U)	1,653.67	971.74	125.00	108.84	2,609.25
ESCROW ACCOUNT FUND (U)	315.22	35.21	0.00	0.00	350.43
FAMILY MINISTRY FUND (U)	3,788.56	0.00	0.00	0.00	3,788.56
FELLOWSHIP FUND (U)	0.00	50.00	0.00	427.11	477.11
GENERAL FUND (U)	989.93	376,920.51	352,770.01	6,089.02	31,229.45
GOOD SAMARITAN FUND (U)	4,232.54	191.00	2,350.00	0.00	2,073.54
GRAD FLEECE QUILTS FUND (U)	157.90	0.00	179.00	0.00	-21.10
HAITI DRESSES (U)	591.13	0.00	0.00	0.00	591.13
HANDBELLS FUND (U)	2,502.45	0.00	304.53	0.00	2,197.92
HYMNAL REPLACEMENT FUND (U)	310.34	0.00	0.00	-310.34	0.00
JEAN DAHLING ESTATE FUND (U)	18,319.86	0.00	0.00	-1,682.68	16,637.18
LIBRARY FUND (U)	959.29	0.00	100.24	0.00	859.05
MDivX Stipend (U)	0.00	2,797.62	3,730.16	2,797.62	1,865.08
MEMORIAL UNDESIGNATED FUND (U)	29,099.15	1,800.00	0.00	0.00	30,899.15
MISSION COMM COFFEE FUND (U)	427.11	0.00	0.00	-427.11	0.00
NURSERY FUND (U)	164.59	0.00	0.00	0.00	164.59
ORGAN FUND (U)	54,275.06	4,045.00	82,388.00	262.39	-23,805.55
OWLS FUND (U)	2,809.94	3,453.30	552.06	0.00	5,711.18
PARKING LOT FUND (U)	10,703.67	2,394.00	1,151.25	0.00	11,946.42
PROPERTY FUND (U)	-148.33	1,254.40	0.00	0.00	1,106.07
RADIO BROADCAST FUND (U)	-6,173.26	4,820.00	1,274.00	100.00	-2,527.26
RADIO MINISTRY (U)	0.00	0.00	0.00	0.00	0.00
Resilient Comm Grant (R)	0.00	0.00	0.00	0.00	0.00
SENIOR CHOIR FUND (U)	5,309.88	5.00	0.00	0.00	5,314.88
SPECIAL FRIENDS FUND (U)	185.23	100.00	0.00	0.00	285.23
THRIVENT CHOICE DOLLARS (U)	0.00	1,123.00	0.00	0.00	1,123.00
Thrivent Interest (U)	6.79	0.00	0.00	-6.79	0.00
WORSHIP FUND (U)	0.00	0.00	0.00	310.34	310.34
YOUTH FUND (U)	12,683.87	1,470.90	1,426.90	0.00	12,727.87
YOUTH MISSION TRIP SUPPORT (U)	4,934.29	0.00	0.00	163.45	5,097.74
<b>Total</b>	<b>294,557.86</b>	<b>433,238.13</b>	<b>482,050.86</b>	<b>0.00</b>	<b>245,745.13</b>
	=====	=====	=====	=====	=====
Total Receipts	433,238.13				
Total Disbursements	482,050.86				
Net Increase(Decrease)	-48,812.73				
	=====				



# First Lutheran Church

## Budget Comparison for GENERAL FUND

Account	Current Month (September)			Year To Date (September FY 2020)		
	Actual	Budget	Last Year	Actual	Budget	Last Year
<b>Revenues</b>						
General Revenues	0.00	0.00	0.00	3,368.61	0.00	42.88
Budget Reserve	0.00	1,250.00	0.00	29,000.00	11,250.00	9,000.00
Building Offerings	170.00	166.00	170.00	2,110.00	1,502.00	1,530.00
Confirmation Revs	0.00	41.00	0.00	4.00	377.00	145.00
Day Camp/VBS Revs	0.00	8.00	0.00	0.00	76.00	60.00
Envelope Offering	25,598.33	39,096.00	39,756.23	325,934.33	351,866.00	317,381.75
Fellowship Revenues	0.00	391.00	220.28	905.46	3,527.00	3,648.14
Initial Offering	0.00	16.00	0.00	275.00	152.00	180.00
Interest Revs	13.11	1.00	0.67	73.63	9.00	9.45
Local Expense Only	400.00	666.00	700.00	4,800.00	6,002.00	6,102.00
Loose Offering	0.00	375.00	462.00	734.55	3,375.00	3,891.96
Miscellaneous Income	374.32	100.00	75.00	1,653.35	900.00	850.00
Wedding Deposits	0.00	21.00	50.00	0.00	189.00	250.00
SubTotal Miscellaneous Income	374.32	121.00	125.00	1,653.35	1,089.00	1,100.00
Outreach Revs/Offering	0.00	0.00	0.00	0.00	0.00	0.00
Benevolence Offering	0.00	208.00	0.00	4,645.00	1,876.00	2,021.00
ELCA Disaster Relief	0.00	83.00	1,220.00	0.00	751.00	1,220.00
Good Samaritan	100.00	125.00	100.00	1,075.00	1,125.00	1,680.00
SubTotal Outreach Revs/Offering	100.00	416.00	1,320.00	5,720.00	3,752.00	4,921.00
Special Offerings	0.00	0.00	0.00	0.00	0.00	0.00
Advent	0.00	21.00	0.00	0.00	189.00	0.00
Christmas	0.00	833.00	0.00	0.00	7,501.00	0.00
Easter	0.00	583.00	0.00	325.00	5,251.00	6,977.00
Lent	0.00	375.00	0.00	1,837.00	3,375.00	4,543.00
Thanksgiving	0.00	83.00	0.00	0.00	751.00	0.00
SubTotal Special Offerings	0.00	1,895.00	0.00	2,162.00	17,067.00	11,520.00
Sunday School Offerings	0.00	83.00	91.52	98.96	751.00	688.01
SubTotal General Revenues	26,655.76	44,525.00	42,845.70	376,839.89	400,795.00	360,220.19
Reimbursed Expense Revenue	0.00	0.00	0.00	0.03	0.00	0.00
<b>Total Revenues</b>	<b>26,655.76</b>	<b>44,525.00</b>	<b>42,845.70</b>	<b>376,839.92</b>	<b>400,795.00</b>	<b>360,220.19</b>
<b>Cost of Sales</b>						
Sales Discounts Taken	0.00	0.00	0.00	-1.80	0.00	0.00
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1.80</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures</b>						
General Expenses	0.00	0.00	33.02	0.00	0.00	533.02
Education Exp	0.00	0.00	0.00	0.00	0.00	0.00
Adult Ed	234.91	25.00	116.52	493.03	225.00	290.45
Confirmation	705.73	125.00	130.95	789.43	1,125.00	612.43
Day Camp/VBS	0.00	25.00	295.14	375.15	225.00	325.70
Library Books/Supplies	0.00	8.00	94.14	0.00	76.00	182.57
Sunday School/FLY K6	181.86	208.00	70.82	1,978.12	1,876.00	905.29
SubTotal Education Exp	1,122.50	391.00	707.57	3,635.73	3,527.00	2,316.44
Fellowship Exp	0.00	0.00	0.00	0.00	0.00	0.00
Fellowship	8.63	333.00	186.39	1,008.76	3,001.00	3,275.60
SubTotal Fellowship Exp	8.63	333.00	186.39	1,008.76	3,001.00	3,275.60
General	0.00	0.00	0.00	0.00	0.00	0.00
Annual Mtg	0.00	2.00	0.00	0.00	19.00	0.00
Budget Reserve	0.00	1,250.00	0.00	0.00	11,250.00	0.00





# First Lutheran Church

## Budget Comparison for GENERAL FUND

Account	Current Month (September)			Year To Date (September FY 2020)		
	Actual	Budget	Last Year	Actual	Budget	Last Year
Council Retreat	0.00	187.00	0.00	2,700.36	1,689.00	0.00
Synod Assembly Exp	0.00	191.00	0.00	0.00	1,727.00	2,313.21
SubTotal General	0.00	1,630.00	0.00	2,700.36	14,685.00	2,313.21
Membership Exp	0.00	0.00	0.00	10.33	0.00	0.00
Devotions Christ Home	0.00	50.00	0.00	445.50	450.00	445.50
Member bus passes	0.00	4.00	0.00	0.00	43.00	0.00
New Member Reception	0.00	8.00	0.00	0.00	76.00	10.50
Publicity/Advertising	0.00	166.00	152.00	659.14	1,502.00	705.00
SubTotal Membership Exp	0.00	228.00	152.00	1,114.97	2,071.00	1,161.00
Outreach Exp	0.00	0.00	0.00	0.00	0.00	0.00
Benevolences	9,250.00	4,041.00	0.00	21,135.12	36,377.00	18,505.62
SubTotal Outreach Exp	9,250.00	4,041.00	0.00	21,135.12	36,377.00	18,505.62
Personnel Exp	0.00	19,047.00	0.00	452.40	171,427.00	230.46
Background checks	0.00	16.00	7.50	59.90	152.00	123.50
Continuing Ed (Senior Pastor)	0.00	83.00	-575.40	2,111.49	751.00	1,349.22
Employers FICA Contribution	713.47	821.00	843.69	6,812.03	7,389.00	7,391.33
Employers Medicare Contribution	166.86	192.00	197.32	1,593.17	1,728.00	1,728.70
Housing Allowance	2,000.00	2,000.00	2,000.00	18,000.00	18,000.00	18,000.00
Medical Insurance	3,332.68	5,000.00	4,515.29	35,101.29	45,000.00	40,232.56
Pastor Professional Exp	28.18	208.00	35.72	357.06	1,876.00	412.61
Pastor Social Security	538.66	538.00	538.66	4,847.94	4,850.00	3,875.94
Pastor Travel Allowance	246.68	291.00	479.08	2,190.77	2,627.00	3,179.56
Pension	1,566.87	1,881.00	1,856.09	15,043.74	16,929.00	15,282.46
Recruiting & Management	99.00	0.00	0.00	99.00	0.00	0.00
Salary Bell Choir Director	623.15	0.00	605.00	4,362.05	0.00	4,235.00
Salary Bookkeeper	1,710.00	0.00	0.00	7,029.00	0.00	0.00
Salary Camera Operator	0.00	166.00	0.00	0.00	1,502.00	0.00
Salary Custodian	2,526.94	0.00	2,453.34	22,742.46	0.00	22,080.06
Salary Director of Childrens Ministry	1,563.83	0.00	1,350.00	12,861.16	0.00	12,150.00
Salary Director of Operations	0.00	0.00	3,048.26	11,198.25	0.00	27,434.34
Salary Office Assitant	1,382.74	0.00	1,364.70	13,300.65	0.00	12,382.31
Salary Organist	618.00	0.00	750.00	6,387.50	0.00	7,250.00
Salary PA	0.00	104.00	60.00	80.00	938.00	740.00
Salary Pastor/Organ Sub	0.00	291.00	350.00	350.00	2,627.00	1,950.00
Salary Senior Choir Director	0.00	0.00	624.44	3,215.85	0.00	3,746.64
Salary Senior Pastor	5,041.66	0.00	5,041.66	45,374.94	0.00	39,932.94
Salary Sr. Choir Accompanist	0.00	0.00	127.04	392.55	0.00	762.24
Salary Visitation Pastor	766.49	0.00	744.17	6,898.41	0.00	6,697.53
Salary Worship Team	0.00	0.00	285.00	1,761.30	0.00	1,995.00
Salary Worship Team Drummer	0.00	41.00	50.00	150.00	377.00	250.00
Salary Worship Team Guitar	0.00	41.00	50.00	100.00	377.00	300.00
Salary Youth Director	2,832.50	0.00	3,000.00	25,617.50	0.00	26,500.00
Staff Continuing Ed Training	0.00	83.00	500.00	15.00	751.00	697.33
Staff discretionary	0.00	41.00	0.00	758.00	377.00	0.00
SubTotal Personnel Exp	25,757.71	30,844.00	30,301.56	249,263.41	277,678.00	260,909.73
Property & Management Exp	0.00	0.00	0.00	216.10	0.00	0.00
Building/Equipment Maintenance	402.85	666.00	446.54	6,438.56	6,002.00	3,870.58
Copier	648.22	691.00	621.41	6,051.06	6,227.00	6,197.29
Insurance	881.13	1,083.00	760.29	9,280.47	9,751.00	8,679.10
Office Expenses/Supplies	281.72	333.00	287.15	2,765.53	3,001.00	2,746.79
Postage	177.24	250.00	247.00	4,011.29	2,250.00	1,906.40
Taxes	0.00	23.00	0.00	280.00	211.00	280.00



# First Lutheran Church

## Budget Comparison for GENERAL FUND

Account	Current Month (September)			Year To Date (September FY 2020)		
	Actual	Budget	Last Year	Actual	Budget	Last Year
Technology replace/maint	202.54	83.00	53.00	994.04	751.00	949.22
Telephone/Network Security	504.23	416.00	758.07	5,385.99	3,752.00	6,559.90
Utilities	1,197.54	2,500.00	1,255.38	20,004.13	22,500.00	23,035.98
Vehicle Maintenance	700.27	41.00	0.00	808.05	377.00	468.00
<b>SubTotal Property &amp; Management Exp</b>	<b>4,995.74</b>	<b>6,086.00</b>	<b>4,428.84</b>	<b>56,235.22</b>	<b>54,822.00</b>	<b>54,693.26</b>
Stewardship Exp	0.00	0.00	0.00	0.00	0.00	275.00
Online Giving/Web Hosting	137.07	71.00	58.47	1,260.23	639.00	547.37
Stewardship Offer Envelopes	0.00	37.00	0.00	425.43	339.00	0.00
Stewardship Sunday	0.00	41.00	0.00	0.00	377.00	0.00
<b>SubTotal Stewardship Exp</b>	<b>137.07</b>	<b>149.00</b>	<b>58.47</b>	<b>1,685.66</b>	<b>1,355.00</b>	<b>822.37</b>
Worship Exp	0.00	0.00	0.00	0.00	0.00	0.00
Adult Choir Music	0.00	0.00	0.00	9.94	0.00	0.00
Altar Guild	284.98	0.00	0.00	693.34	0.00	0.00
Childrens Choir	0.00	0.00	0.00	0.00	0.00	44.00
Handbell Choir Music	0.00	41.00	188.79	705.51	377.00	208.79
Instrument Maintenance	205.01	125.00	250.00	724.47	1,125.00	1,015.00
Licensing	0.00	0.00	0.00	880.00	0.00	0.00
Senior Choir Music	0.00	41.00	272.99	0.00	377.00	789.20
Special Music	64.90	21.00	0.00	114.90	189.00	50.00
Worship Broadcasting	0.00	0.00	0.00	883.00	0.00	0.00
Worship Decorating	97.42	0.00	0.00	690.49	0.00	0.00
Worship Supplies	219.86	291.00	105.30	877.24	2,627.00	3,223.88
Worship Team Music	0.00	21.00	0.00	0.00	189.00	58.94
<b>SubTotal Worship Exp</b>	<b>872.17</b>	<b>540.00</b>	<b>817.08</b>	<b>5,578.89</b>	<b>4,884.00</b>	<b>5,389.81</b>
Youth Exp	0.00	271.00	0.00	160.00	2,439.00	0.00
College Ministry	0.00	0.00	0.00	0.00	0.00	77.69
Relational Ministry	0.00	0.00	109.22	0.00	0.00	150.50
Youth Activities & Trips	0.00	0.00	321.46	389.00	0.00	1,519.07
<b>SubTotal Youth Exp</b>	<b>0.00</b>	<b>271.00</b>	<b>430.68</b>	<b>549.00</b>	<b>2,439.00</b>	<b>1,747.26</b>
<b>SubTotal General Expenses</b>	<b>42,143.82</b>	<b>44,513.00</b>	<b>37,115.61</b>	<b>342,907.12</b>	<b>400,839.00</b>	<b>351,667.32</b>
SPECIAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
RADIO BROADCAST EXP	392.00	0.00	0.00	1,914.00	0.00	0.00
<b>SubTotal SPECIAL EXPENSES</b>	<b>392.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,914.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>42,535.82</b>	<b>44,513.00</b>	<b>37,115.61</b>	<b>344,821.12</b>	<b>400,839.00</b>	<b>351,667.32</b>
<b>Other Revenues</b>						
Divident Revenue	0.00	0.00	0.00	80.59	0.00	0.00
<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80.59</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Expenditures</b>						
Accounting Correction	0.00	0.00	0.00	7,851.69	0.00	0.00
Credit Card Charges	99.00	0.00	0.00	99.00	0.00	0.00
<b>Total Other Expenditures</b>	<b>99.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,950.69</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Financial Sources-Uses</b>						
Transfers In	1,158.16	0.00	0.00	9,959.01	0.00	0.00
Transfers Out	0.00	0.00	0.00	-3,876.78	0.00	0.00



# First Lutheran Church

## Budget Comparison for GENERAL FUND

Account	Current Month (September)			Year To Date (September FY 2020)		
	Actual	Budget	Last Year	Actual	Budget	Last Year
<i>Total Other Financial Sources-Uses</i>	1,158.16	0.00	0.00	6,082.23	0.00	0.00
<i>Total Revenues</i>	26,655.76	44,525.00	42,845.70	376,839.92	400,795.00	360,220.19
<i>Total Cost of Sales</i>	0.00	0.00	0.00	-1.80	0.00	0.00
<i>Total Expenditures</i>	42,535.82	44,513.00	37,115.61	344,821.12	400,839.00	351,667.32
<i>Total Other Revenues</i>	0.00	0.00	0.00	80.59	0.00	0.00
<i>Total Other Expenditures</i>	99.00	0.00	0.00	7,950.69	0.00	0.00
<i>Total Other Financial Sources-Uses</i>	1,158.16	0.00	0.00	6,082.23	0.00	0.00
<i>Net Revenues</i>	-14,820.90	12.00	5,730.09	30,232.73	-44.00	8,552.87

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**Statement Register for: General SSB Checking Dated 09/30/2020**

Date	Doc No.	Journal #	Payee	Payment	Deposit	Balance
			Statement Beginning Balance			130,462.65
06/25/2020	35431	ApPmt 361	Voided 09/09/2020 by pauldh -		0.00	130,462.65
07/23/2020	35458	ApPmt 381	Lutheran Deaconess Association	60.00		130,402.65
08/13/2020	35469	ApPmt 403	Voided 09/09/2020 by pauldh -		0.00	130,402.65
08/13/2020	35476	ApPmt 406	Verizon	20.00		130,382.65
08/26/2020	35479	ApPmt 413	1517 Media	148.50		130,234.15
08/26/2020	35480	ApPmt 414	Bjorn's Heating & Air Conditioning, Inc.	73.50		130,160.65
08/26/2020	35481	ApPmt 420	Church Mutual	3128.55		127,032.10
08/26/2020	35483	ApPmt 416	Great America Financial Svcs.	648.22		126,383.88
08/26/2020	35484	ApPmt 415	Jeffers Handbell Supply, Inc	205.51		126,178.37
08/26/2020	35485	ApPmt 417	Northwestern Minnesota Synod	5000.00		121,178.37
08/26/2020	35486	ApPmt 418	Verizon	20.00		121,158.37
08/31/2020	35487	PrChk 2826	Check No. 35487 - Batch: 2020 08 31	575.47		120,582.90
			Payroll II			
08/31/2020	35488	PrChk 2827	Check No. 35488 - Batch: 2020 08 31	271.09		120,311.81
			Payroll II			
08/31/2020	EFT	PrTax 413	MN Dept of Revenue	466.83		119,844.98
09/03/2020		FndXfr 51	FndXfr 51 - VBS Funds		358.16	120,203.14
09/05/2020		GJrnl 2270	Church Contribution Posting		4171.41	124,374.55
09/09/2020	35490	ApPmt 423	City of Fergus Falls	352.35		124,022.20
09/09/2020	35491	ApPmt 445	Cokesbury	1482.47		122,539.73
09/09/2020	35492	ApPmt 424	Daily Journal (Fergus Falls)	129.00		122,410.73
09/09/2020	35493	ApPmt 437	Gather	59.85		122,350.88
09/09/2020	35494	ApPmt 426	Great Plains Natural Gas Co.	47.00		122,303.88
09/09/2020	35495	ApPmt 436	Habitat for Humanity	375.00		121,928.88
09/09/2020	35496	ApPmt 446	Hospice of the Red River Valley	375.00		121,553.88
09/09/2020	35497	ApPmt 435	Jail Ministry	375.00		121,178.88
09/09/2020	35498	ApPmt 425	Leighton Enterprises, Inc	490.00		120,688.88
09/09/2020	35499	ApPmt 430	Luther Seminary	375.00		120,313.88
09/09/2020	35500	ApPmt 431	Lutheran Campus Ministry	375.00		119,938.88
09/09/2020	35501	ApPmt 441	Lutheran Deaconess Association	375.00		119,563.88
09/09/2020	35502	ApPmt 434	Meals by Wheels	375.00		119,188.88
09/09/2020	35503	ApPmt 439	NetCenter Technologies	250.95		118,937.93
09/09/2020	35504	ApPmt 438	Northwestern Minnesota Synod	5000.00		113,937.93
09/09/2020	35505	ApPmt 427	Otter Tail Power Co.	797.96		113,139.97
09/09/2020	35506	ApPmt 429	Otter Tail Telcom	153.28		112,986.69
09/09/2020	35507	ApPmt 440	Pioneer Care	750.00		112,236.69
09/09/2020	35508	ApPmt 433	Rural Internship	375.00		111,861.69
09/09/2020	35509	ApPmt 432	Salvation Army	375.00		111,486.69
09/09/2020	35511	ApPmt 428	Victor Lundeen Company	55.00		111,431.69
09/09/2020	35512	ApPmt 443	Whitehead, Laurie	12.96		111,418.73
09/10/2020	EFT	CCPmt 3	SSB Community Credit Card	1318.11		110,100.62
09/12/2020		GJrnl 2276	Church Contribution Posting		951.63	111,052.25
09/14/2020		GJrnl 2273	Church Contribution Posting		3705.00	114,757.25
09/15/2020		GJrnl 2274	Church Contribution Posting		4255.00	119,012.25
09/15/2020	EFT	ApPmt 447	Vanco Services	66.82		118,945.43
09/15/2020	EFT	PrChk 2834	Check No. EFT - Batch: 2020 09 15 Payroll	597.15		118,348.28
09/15/2020	EFT	PrChk 2833	Check No. EFT - Batch: 2020 09 15 Payroll	370.61		117,977.67
09/15/2020	EFT	PrChk 2832	Check No. EFT - Batch: 2020 09 15 Payroll	285.36		117,692.31
09/15/2020	EFT	PrChk 2831	Check No. EFT - Batch: 2020 09 15 Payroll	983.30		116,709.01
09/15/2020	EFT	PrChk 2830	Check No. EFT - Batch: 2020 09 15 Payroll	684.63		116,024.38
09/15/2020	EFT	PrChk 2829	Check No. EFT - Batch: 2020 09 15 Payroll	3245.58		112,778.80
09/15/2020	EFT	PrChk 2828	Check No. EFT - Batch: 2020 09 15 Payroll	1302.55		111,476.25



**Statement Register for: General SSB Checking Dated 09/30/2020**

Date	Doc No.	Journal #	Payee	Payment	Deposit	Balance
09/17/2020	EFT	ApPmt 448	Portico	5823.69		105,652.56
09/19/2020		GJrnl 2277	Church Contribution Posting		4756.81	110,409.37
09/23/2020		GJrnl 2286	GJrnl 2286 - Move Edu Contribution		50.00	110,459.37
09/23/2020	35515	ApPmt 459	Concordia Supply	184.99		110,274.38
09/23/2020	35516	ApPmt 456	Enoch, Gretchen	416.21		109,858.17
09/23/2020	35517	ApPmt 453	Fergus Falls Food Shelf	500.00		109,358.17
09/23/2020	35518	ApPmt 454	Great America Financial Svcs.	648.22		108,709.95
09/23/2020	35522	ApPmt 452	Service Food Market	251.64		108,458.31
09/23/2020	35524	ApPmt 451	Victor Lundeen Company	17.58		108,440.73
09/23/2020	35525	ApPmt 460	Enoch, Gretchen	287.18		108,153.55
09/24/2020		GJrnl 2278	Church Contribution Posting		4025.00	112,178.55
09/24/2020		BkDep 1327	Guideone Insurance Refund		334.32	112,512.87
09/24/2020	35526	ApPmt 461	Concordia Supply	119.95		112,392.92
09/26/2020		GJrnl 2282	Church Contribution Posting		702.11	113,095.03
09/30/2020		GJrnl 2281	Church Contribution Posting		2215.00	115,310.03
09/30/2020		GJrnl 2285	GJrnl 2285 - Sept 2020 Interest		10.00	115,320.03
09/30/2020	EFT	PrTax 414	EFTPS	2793.76		112,526.27
09/30/2020	EFT	PrChk 2844	Check No. EFT - Batch: 2020 09 30 Payroll	160.07		112,366.20
09/30/2020	EFT	PrChk 2843	Check No. EFT - Batch: 2020 09 30 Payroll	1114.28		111,251.92
09/30/2020	EFT	PrChk 2842	Check No. EFT - Batch: 2020 09 30 Payroll	619.79		110,632.13
09/30/2020	EFT	PrChk 2841	Check No. EFT - Batch: 2020 09 30 Payroll	366.49		110,265.64
09/30/2020	EFT	PrChk 2840	Check No. EFT - Batch: 2020 09 30 Payroll	370.61		109,895.03
09/30/2020	EFT	PrChk 2839	Check No. EFT - Batch: 2020 09 30 Payroll	285.36		109,609.67
09/30/2020	EFT	PrChk 2838	Check No. EFT - Batch: 2020 09 30 Payroll	983.30		108,626.37
09/30/2020	EFT	PrChk 2837	Check No. EFT - Batch: 2020 09 30 Payroll	712.35		107,914.02
09/30/2020	EFT	PrChk 2836	Check No. EFT - Batch: 2020 09 30 Payroll	3245.58		104,668.44
09/30/2020	EFT	PrChk 2835	Check No. EFT - Batch: 2020 09 30 Payroll	1302.55		103,365.89
10/06/2020		GJrnl 2287	Church Contribution Posting		1027.61	104,393.50
			Checkbook Balance	52,631.20	26,562.05	104,393.50
			Statement and checkbook balance			



**Statement Register for: SPECIAL SSB CHECKING Dated 09/30/2020**

Date	Doc No.	Journal #	Payee	Payment	Deposit	Balance
			Statement Beginning Balance			54,049.36
09/03/2020		FndXfr 51	FndXfr 51 - VBS Funds	358.16		53,691.20
09/15/2020		GJrnl 2275	Church Contribution Posting		555.00	54,246.20
09/17/2020		BkDep 1326	shirts		40.00	54,286.20
09/24/2020		GJrnl 2279	Church Contribution Posting		25.00	54,311.20
09/24/2020		BkDep 1328	Sunday School Salvation Army		191.00	54,502.20
09/30/2020		GJrnl 2285	GJrnl 2285 - Sept 2020 Interest		3.11	54,505.31
			Checkbook Balance	358.16	814.11	54,505.31
			Statement and checkbook balance			

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# First Lutheran Church

Statement of Financial Position For All Funds as of 09/30/2020

## Assets

### Bank

General SSB Checking	99,986.64
SPECIAL SSB CHECKING	54,505.31
Thrivent Money Market	21,322.30

**Total Bank** 175,814.25

### Accounts Receivable

Accounts Receivable	1,750.20
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**Total Accounts Receivable** 1,750.20

### Other Current Assets

Dorn & Co Durner Cash	37,108.73
Dorn & Co Durner Investments	103,128.41
Expenses to be Reimbursed	216.47
Prepaid Expenses	1,375.42

**Total Other Current Assets** 141,829.03

**Total Assets** 319,393.48

## Liabilities

### Current Liabilities

Accounts Payable	997.93
Credit Card Payable	
SSB Community Credit Card	3,550.42

**Total Current Liabilities** 4,548.35

### Other Current Liabilities

PPP Loan Payable	69,100.00
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**Total Other Current Liabilities** 69,100.00

**Total Liabilities** 73,648.35

## Net Assets

### Unrestricted

ALTAR GUILD FUND	40.63
BUDGET RESERVE FUND	-14,000.00
BUW Bible Study	32.52
CHRISTCARE	500.00
CLEARING ACCOUNT FUND	6,485.48
COOKBOOKS FUND	1,270.25
DURNER CASH	37,108.73
EASTER PLANTS POINSETTIAS FUND	167.85
EDUCATION FUND	2,609.25
ESCROW ACCOUNT FUND	350.43
FAMILY MINISTRY FUND	3,788.56
FELLOWSHIP FUND	477.11

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# First Lutheran Church

Statement of Financial Position For All Funds as of 09/30/2020

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GENERAL FUND	31,229.45
GOOD SAMARITAN FUND	2,073.54
GRAD FLEECE QUILTS FUND	-21.10
HAITI DRESSES	591.13
HANDBELLS FUND	2,197.92
JEAN DAHLING ESTATE FUND	16,637.18
LIBRARY FUND	859.05
MDivX Stipend	1,865.08
MEMORIAL UNDESIGNATED FUND	30,899.15
NURSERY FUND	164.59
ORGAN FUND	-23,805.55
OWLS FUND	5,711.18
PARKING LOT FUND	11,946.42
PROPERTY FUND	1,106.07
RADIO BROADCAST FUND	-2,527.26
SENIOR CHOIR FUND	5,314.88
SPECIAL FRIENDS FUND	285.23
THRIVENT CHOICE DOLLARS	1,123.00
WORSHIP FUND	310.34
YOUTH FUND	12,727.87
YOUTH MISSION TRIP SUPPORT	5,097.74
	-----
<b>Total Unrestricted</b>	<b>142,616.72</b>
<b>Restricted</b>	
DURNER INVESTMENTS	103,128.41
	-----
<b>Total Restricted</b>	<b>103,128.41</b>
<b>Total Net Assets</b>	<b>245,745.13</b>
	=====
<b>Total Liabilities + Net Assets</b>	<b>319,393.48</b>
	=====

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9/30/2020	GENERAL CHK	SPECIAL CHK	THRIVENT	DORN & CO	TOTAL FUND
ALTAR GUILD	(128.67)	169.30			40.63
BUDGET RESERVE		(14,000.00)			(14,000.00)
BUILDING RESERVE		-			-
BUW Bible Study	(681.48)	714.00			32.52
CHILDREN'S BIBLES		-			-
CHRISTCARE		500.00			500.00
CLEARING ACCOUNT		6,485.48			6,485.48
COOKBOOKS		1,270.25			1,270.25
Durner Trust Cash				36,686.93	36,686.93
Durner Trust Investments				101,476.26	101,476.26
EASTER PLANT/POINSETTIAS	(620.00)	787.85			167.85
EDUCATION	103.14	2,506.11			2,609.25
ESCROW ACCOUNT		350.43			350.43
FAMILY MINISTRY		3,788.56			3,788.56
FELLOWSHIP		477.11			477.11
GENERAL FUND	99,206.82	2,567.17	87.38		101,861.37
GOOD SAMARITAN		2,073.54			2,073.54
GRAD FLEECE QUILTS		(21.10)			(21.10)
HAITI DRESSES		591.13			591.13
HANDBELLS		2,372.26			2,372.26
JEAN DAHLING ESTATE		500.00	16,137.18		16,637.18
LIBRARY	(14.25)	873.30			859.05
MDivX Stipend	1,865.08				1,865.08
MEMORIALS		30,899.15			30,899.15
NURSERY FUND		164.59			164.59
ORGAN FUND	25.00	(23,830.55)			(23,805.55)
OWLS FUND		5,711.18			5,711.18
PARKING LOT	960.00	10,986.42			11,946.42
PASTOR BOOK ALLOW		-			-
PROPERTY	(239.00)	1,345.07			1,106.07
RADIO BROADCAST	(490.00)	2,537.26			2,047.26
SENIOR CHOIR		5,314.88			5,314.88
SPECIAL FRIENDS		285.23			285.23
THRIVENT CHOICE DOLLARS		1,123.00			1,123.00
WORSHIP		310.34			310.34
YOUTH		12,727.87			12,727.87
YOUTH MISSION TRIP SUPPORT		-	5,097.74		5,097.74
	<b>99,986.64</b>	<b>59,579.83</b>	<b>21,322.30</b>	<b>138,163.19</b>	<b>319,051.96</b>

**Payment Log - 2020 Benevolences**

Organization	2020 Budget	Payments as of 9/30/20	Remaining Amount
	\$ 48,500.00		
Christmas Baskets	\$ 1,000.00		1,000.00
ELCA	\$ 18,000.00	10,000.00	8,000.00
Fergus Falls Food Shelf	\$ 1,000.00	1,000.00	-
Good Samaritan Fund	\$ 18,500.00	4,986.00	13,514.00
Habitat for Humanity	\$ 750.00	750.00	-
Hospice	\$ 750.00	750.00	-
Jail Ministry	\$ 750.00	750.00	-
Luther Seminary	\$ 750.00	750.00	-
Lutheran Campus Ministry	\$ 750.00	750.00	-
Meals by Wheels	\$ 750.00	750.00	-
Rural Internship	\$ 750.00	750.00	-
Salvation Army	\$ 750.00	750.00	-
Pioneer Care	\$ 750.00	750.00	-
Lutheran Deaconess Association	\$ 750.00	750.00	-
Radio Broadcast	\$ 2,500.00		2,500.00
<b>TOTAL</b>	\$ 48,500.00	\$ 23,486.00	\$ 25,014.00

# FLC General Cash Flow Projection FY20

	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	actual	actual	actual	actual	actual	actual	actual	actual	actual	projected	projected	projected
Cash on Hand (beginning cash)												
<b>RECEIPTS from Support</b>					109,729	111,454	108,816	120,304	116,280	101,457	96,601	91,055
Building Offering					270	350	170	170	170	270	270	270
Confirmation/VBS/Sun School					-	-	-	-	-	-	-	-
Envelope Offering					35,356	32,713	40,113	35,170	25,588	33,094	32,404	50,586
Fellowship Offering					-	-	50	-	-	-	-	-
Initial Offering					-	-	-	-	-	-	-	-
Local Expense Offering					400	400	400	400	400	400	400	400
Loose Offering					-	-	-	237	-	-	-	-
Outreach Offering					100	100	1,550	125	100	100	100	100
Special Offering					-	-	-	-	-	-	1,000	10,250
Total Contributed Support					36,126	33,563	42,283	36,102	26,268	33,864	34,174	61,606
<b>RECEIPTS from Other Sources</b>					14	13	14	14	13	10	10	10
Interest & Dividend Revenue					-	-	-	-	-	-	-	-
Facility Rental Revenue					3,138	300	160	200	374	-	-	-
Misc Revenue					3,152	313	174	214	387	10	10	10
Total Other Sources					39,278	33,877	42,457	36,317	26,555	33,874	34,184	61,616
<b>TOTAL RECEIPTS</b>					149,007	145,331	151,341	156,621	142,843	135,331	130,785	152,671
<b>DISBURSEMENTS for Operations</b>					16	423	222	710	1,123	540	540	540
Education					-	-	-	-	9	-	-	-
Fellowship					16	-	-	-	-	-	1,000	-
General					-	-	-	-	-	-	-	-
Membership					149	152	164	446	-	-	-	-
Outreach					434	4,981	-	5,000	9,250	4,928	4,928	12,777
Personnel					26,006	24,865	24,727	25,645	25,758	26,000	26,000	26,000
Property					5,429	5,153	4,881	4,385	5,095	6,000	6,000	6,000
Radio					1,032	392	491	490	392	392	392	490
Stewardship					175	147	173	137	137	200	200	200
Worship					1,395	263	265	311	872	670	670	670
Youth					121	39	47	-	-	-	-	-
<b>TOTAL OPERATING DISBURSEMENTS</b>					34,756	36,415	30,969	37,124	42,636	38,730	39,730	46,677
PPP Loan					-	-	-	-	-	-	-	-
Transfers in					-	-	-	-	1,158	-	-	-
Transfers Out					2,798	100	-	-	-	-	-	-
<b>NET CASH FOR THE PERIOD</b>					1,724	(2,638)	11,488	(807)	(14,823)	(4,856)	(5,546)	14,939
<b>TOTAL ENDING CASH</b>					111,454	108,816	120,304	119,496	101,457	96,601	91,055	105,994
Pct Days of Cash					80	78	85	85	73	69	65	76

(17)

# Proposed 2021 Budget

Revenues	2020 Budget	2020 YTD	2021 Total	2021 Pct of Budget	2021 % Change
Building Offerings	\$ 2,000	\$ 1,940	\$ 2,000		0%
Confirmation Revs	\$ 500	\$ 4	\$ 500		0%
Day Camp/VBS Revs	\$ 100	\$ -	\$ 200		50%
Envelope Offering	\$ 467,965	\$ 300,335	\$ 502,864		7%
Facility Rental Revenue	\$ 250	\$ -	\$ 7,102		96%
Fellowship Revenues	\$ 4,700	\$ 905	\$ -		0%
Initial Offering	\$ 200	\$ 275	\$ 200		0%
Interest Revs	\$ 1,200	\$ 59	\$ 60		-1900%
Local Expense Only	\$ 8,000	\$ 4,400	\$ 4,800		-67%
Loose Offering	\$ 4,500	\$ 735	\$ -		0%
Miscellaneous Income	\$ 1,200	\$ 1,861	\$ 4,000		70%
Program Revenue	\$ -	\$ -	\$ -		0%
Radio Ministry	\$ 5,200	\$ 4,220	\$ 5,200		0%
Benevolence Offering	\$ 2,500	\$ 4,645	\$ -		0%
ELCA Disaster Relief	\$ 1,000	\$ -	\$ -		0%
Good Samaritan	\$ 1,500	\$ 975	\$ -		0%
<b>Special Service Offerings</b>					
Advent	\$ 250	\$ -	\$ 250		0%
Christmas	\$ 10,000	\$ -	\$ 10,000		0%
Easter	\$ 7,000	\$ 325	\$ 7,000		0%
Lent	\$ 4,500	\$ 1,837	\$ 4,500		0%
Thanksgiving	\$ 1,000	\$ -	\$ 1,000		0%
FLC Foundation Revenue	\$ -	\$ -	\$ -		0%
Thrivent Choice Dollars Revenue	\$ -	\$ -	\$ -		0%
Sunday School Offerings	\$ 1,000	\$ 99	\$ -		0%
<b>Subtotal Non-Offering Revenues</b>	<b>\$ 56,600</b>	<b>\$ 22,280</b>	<b>\$ 46,812</b>		<b>-20.9%</b>
<b>Total General Revenues</b>	<b>\$ 524,565</b>	<b>\$ 322,615</b>	<b>\$ 549,676</b>		<b>4.6%</b>
<b>Expenditures</b>					
<b>Education Exp</b>				0.99%	
Adult Ed	\$ 300	\$ 258	\$ 300		0%
Confirmation	\$ 1,500	\$ 84	\$ 1,500		0%
Day Camp/VBS Exp	\$ 300	\$ 358	\$ 1,500		80%
Library Books/Supplies	\$ 100	\$ -	\$ 50		-100%
Sunday School/Education/FLY K6	\$ 2,500	\$ 1,679	\$ 1,886		-33%
<b>SubTotal Education Exp</b>	<b>\$ 4,700</b>	<b>\$ 2,379</b>	<b>\$ 5,236</b>		<b>10%</b>
<b>Fellowship Exp</b>				1.70%	
Fellowship	\$ 4,000	\$ 976	\$ 4,500		11%
Appreciation Events	\$ -	\$ -	\$ 4,500		100%
<b>SubTotal Fellowship Exp</b>	<b>\$ 4,000</b>	<b>\$ 976</b>	<b>\$ 9,000</b>		<b>56%</b>
<b>Governance</b>				0.86%	
Annual Mtg	\$ 25	\$ -	\$ -		0%
Call Committee	\$ -	\$ -	\$ -		0%
Council Retreat	\$ 2,250	\$ 2,700	\$ 2,250		0%
Synod Assembly Exp	\$ 2,300	\$ -	\$ 2,300		0%
<b>SubTotal Governance</b>	<b>\$ 4,575</b>	<b>\$ 2,700</b>	<b>\$ 4,550</b>		<b>-1%</b>
<b>Membership Exp</b>				0.50%	
Devotions Christ Home	\$ 600	\$ 447	\$ 600		0%
Member bus passes	\$ 55	\$ -	\$ 55		0%
New Member Reception	\$ 100	\$ -	\$ -		0%
Publicity/Advertising	\$ 2,000	\$ 659	\$ 2,000		0%
Membership, General	\$ -	\$ 10	\$ -		0%
<b>SubTotal Membership Exp</b>	<b>\$ 2,755</b>	<b>\$ 1,116</b>	<b>\$ 2,655</b>		<b>-4%</b>
<b>Outreach Exp</b>				10.20%	
Benevolences	\$ 48,500	\$ 11,886	\$ 49,000		1%
Radio Ministry	\$ 5,096	\$ 3,580	\$ 5,096		0%
<b>SubTotal Outreach Exp</b>	<b>\$ 53,596</b>	<b>\$ 15,466</b>	<b>\$ 54,096</b>		<b>1%</b>
<b>Personnel Exp</b>				66.04%	
Background checks	\$ 200	\$ 61	\$ 200		0%
Pastoral Salary Expense	\$ 69,698	\$ 46,464	\$ 74,512		6%
Pastoral Continuing Ed Expense	\$ 1,000	\$ 2,111	\$ 2,500		60%
Pastoral Professional Expense	\$ 2,500	\$ 313	\$ 2,500		0%
Pastoral Benefits Expense	\$ 28,329	\$ 20,547	\$ 43,992		36%
Pastoral Housing Expense	\$ 24,000	\$ 16,000	\$ 30,000		20%



# Proposed 2021 Budget

Revenues	2020 Budget	2020 YTD	2021 Total	2021 Pct of Budget	2021 % Change
Pastoral Travel Expense	\$ 3,500	\$ 1,897	\$ 3,500		0%
Pastoral Social Security Expense	\$ 6,464	\$ 4,312	\$ 7,270		11%
Program Salary Expense	\$ 63,543	\$ 39,956	\$ 64,866		2%
Program Continuing Ed Expense	\$ -	\$ -	\$ -		0%
Program Benefits Expense	\$ 3,660	\$ 2,462	\$ 3,660		0%
Support Staff Salary Expense	\$ 100,300	\$ 60,048	\$ 83,936		-19%
Support Staff Continuing Ed Expense	\$ 1,000	\$ 15	\$ 1,000		0%
Support Staff Benefits Expense	\$ 53,276	\$ 21,527	\$ 19,800		-169%
Employment Tax Expense	\$ 12,154	\$ 7,526	\$ 11,383		-7%
Staff Misc Expense	\$ 500	\$ 758	\$ 1,000		50%
<b>SubTotal Personnel Exp</b>	<b>\$ 370,124</b>	<b>\$ 223,997</b>	<b>\$ 350,120</b>		<b>-6%</b>
<b>Property &amp; Management Exp</b>				<b>17.32%</b>	
Building Maintenance	\$ 8,000	\$ 6,035	\$ 13,500		41%
Communications	\$ 5,000	\$ 4,882	\$ 4,020		-24%
Insurance	\$ 13,000	\$ 8,398	\$ 10,812		-20%
Grounds & Landscaping	\$ -	\$ -	\$ 4,870		100%
Office Supplies	\$ 4,000	\$ 2,317	\$ 4,281		7%
Postage	\$ 3,000	\$ 3,835	\$ 5,884		49%
Print Production	\$ 8,300	\$ 5,402	\$ 8,400		1%
Property Taxes	\$ 280	\$ 280	\$ 350		20%
Software and Services	\$ -	\$ -	\$ 4,448		100%
Supplies	\$ -	\$ -	\$ 3,000		100%
Technology	\$ 1,000	\$ 792	\$ 5,000		80%
Utilities	\$ 30,000	\$ 18,807	\$ 27,000		-11%
Vehicle Maintenance	\$ 500	\$ 108	\$ 265		-89%
<b>SubTotal Property &amp; Management Exp</b>	<b>\$ 73,080</b>	<b>\$ 50,856</b>	<b>\$ 91,829</b>		<b>20%</b>
<b>Discipleship Exp</b>				<b>0.46%</b>	
Online Giving	\$ 850	\$ 1,123	\$ 1,440		41%
Steward Offer Envelopes	\$ 450	\$ 425	\$ 500		10%
Stewarship Sunday/committee	\$ 500	\$ -	\$ 500		0%
<b>SubTotal Discipleship Exp</b>	<b>\$ 1,800</b>	<b>\$ 1,548</b>	<b>\$ 2,440</b>		<b>26%</b>
<b>Worship Exp</b>				<b>1.41%</b>	
Childrens Choir	\$ -	\$ -	\$ -		0%
Adult Choir Music	\$ -	\$ -	\$ -		0%
Altar Guild	\$ -	\$ 408	\$ -		0%
Handbell Choir	\$ 500	\$ 706	\$ -		0%
Instrument Maintenance	\$ 1,500	\$ 519	\$ -		0%
Licensing	\$ -	\$ 880	\$ 1,000		100%
Lighting & Sound	\$ -	\$ -	\$ -		0%
Senior Choir	\$ 500	\$ 10	\$ -		0%
Special Music	\$ 250	\$ 50	\$ -		0%
Worship Supplies	\$ 3,500	\$ 658	\$ -		0%
Worship Decorations	\$ -	\$ 593	\$ -		0%
Worship Team	\$ 250	\$ -	\$ 6,500		96%
<b>SubTotal Worship Exp</b>	<b>\$ 6,500</b>	<b>\$ 3,824</b>	<b>\$ 7,500</b>		<b>13%</b>
<b>Youth Exp</b>				<b>0.52%</b>	
College Ministry	\$ -	\$ -	\$ -		0%
Relational Ministry	\$ -	\$ -	\$ -		0%
Youth Activities & Trips	\$ 3,250	\$ 389	\$ 400		-713%
Youth, General	\$ -	\$ 160	\$ 2,350		100%
<b>SubTotal Youth Exp</b>	<b>\$ 3,250</b>	<b>\$ 549</b>	<b>\$ 2,750</b>		<b>-18%</b>
<b>Total Expenditures</b>	<b>\$ 524,380</b>	<b>\$ 303,411</b>	<b>\$ 530,176</b>		<b>1.09%</b>
<b>Transfers Out</b>			<b>\$ 19,500</b>		
<b>Change in Net Assets</b>	<b>\$ 185</b>	<b>\$ 19,204</b>	<b>\$ -</b>		
<b>Ending Cash Balance</b>			<b>\$ 87,000</b>		
<b>Days of Undesignated Cash</b>					

# FIRST LUTHERAN CHURCH

## MEMORANDUM

TO: Church Council  
FROM: Paul Haarstick  
SUBJECT: Portico Benefit Selection

DATE: 9/29/20

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At the Finance Committee meeting on September 24, the committee met and reviewed the 2021 estimated costs for providing fringe benefits for our eligible employees. The costs for the church are in the following figure.

2020 Costs	2021 Gold+	2021 Silver+ A
56,881.32	57,006.60	56,226.60
	0.22%	-1.15%

Because of the minor increase in costs and to maintain the same level of benefits and coverage to our employees, the Finance Committee recommends selecting the Gold+ option from Portico.



**A VISION FOR FIRST LUTHERAN CHURCH AS WE  
LOOK TO THE FUTURE:** Vital Spiritual Experience for  
every single soul who affiliates with FLC. This will be fostered  
by:

- Compelling, life-giving, relevant, **worship** experiences for all ages.
- High quality **shepherding** (soul care) of every single soul who affiliates with FLC. (Hospital and care center visitation; home visits; strong Stephen Ministry or Befriender Ministry)
- Development of “**authentic community**” through **small group** offerings (Growth Groups; Fellowship Groups; Marriage Care; Divorce Recovery; Cancer Conquerors; Care Giver Support; AA, Alanon, OA)
- Relevant, high quality, transformational ministries to **children, youth, and families.**
- Dynamic **social ministry**—locally, regionally, and globally. Meeting needs and healing hurts. FLC—an agent of salt, light and yeast!
- Team oriented, functional church **administration and systems** which serve all ministries.

**This vision is predicated upon proper staffing**—placing the right people in the right places at the right time; doing the right things for the right reasons so as to accomplish agreed upon goals (competency).

**Today, growing congregations are hiring highly competent staff members to bring highly focused leadership to well-defined ministries. Generalists are expensive. Generalists tend to trip over each other. Hiring lots of generalists (especially pastors) belongs to yesterday's church.**

**If we are in agreement with the above 6 bullets, then we can proceed with: a) identifying skill sets for each of the 6 bullets; b) prioritizing the 6 bullets to create a hiring time-line (2021, 2022, 2023).**



## Vicar Lynn Melchior Council Report

Sept 2 – Oct 5, 2020

Overall: I was fulltime at First Lutheran Sept 1 – Sept 15<sup>th</sup>. After a week of focus studies and a two day intern-supervisor retreat, I returned to First Lutheran part time. Due to my class schedule, my new in office hours are: M 8-3:30, T 8:30 – 3:30 and W 3:30 to 7:30.

- \*Participated in worship services
- \*Participated in drive thru communion during Generosity Sunday
- \*Visited a shut in and provided home communion. Attended a hospital visit with Pastor Gretchen
- \*Continued making phone calls to congregation members to introduce myself.
- \*Met with FIT Team; completed my 3 month intern evaluation with Pastor Gretchen.
- \*Met with Pastor Gretchen regularly regarding administration and reflection
- \* Attended meetings, follow-up with emails with the following teams:
  - Music and Worship
  - Discipleship & Generosity Sunday
  - Fellowship
  - Smart
  - Youth
  - FIT
- \* Attended Synod Zoom lay ministry class on Mental Health in the community (my own time)
- \*Met with office staff individually to provide ideas and input on financial policies, annual report, and other admin items I am familiar with
- \*Attended planning meetings for Confirmation and Worship with Hope & Augustana
- \*Attended weekly staff meetings as possible
- \*Assisted with Meals on Wheels and stuffing bags for worship kits and Sunday School
- \*Wrote Messenger article
- \*Attended Executive Council Meeting & Council Meeting
- \*Recorded Morning Watch twice.





FIRST LUTHERAN CHURCH COUNCIL  
SEPTEMBER 2020

I MADE 20 PHONE CONTACTS DURING  
SEPTEMBER. I'M STILL HAVE DIFFICULTY  
CONTACTING PEOPLE IN CARE FACILITIES.

I SENT 47 HAND WRITTEN LETTERS.

A SAMPLE OF THE LETTER  
IS ENCLOSED HERE.

ONCE AGAIN I THANK YOU  
FOR LETTING ME REPRESENT  
YOU AS YOUR VISITATION PASTOR.  
I REALLY ENJOY IT.

Pastor Stan

Sept. 17, 2020



## A note from Pastor Stan

Dear Gert, I certainly enjoy our phone visits. Please be careful. I and Stan well.

We can't be together in person these days so we have to imagine that we're together. Can you feel it?

The New Testament is full of verses that tell us that we are all One in Christ. Galatians 3:28 / Cor. 12:13. And - every single one of us is tremendously important.

There is a story about a Hummingbird and a forest fire. When the fire came all the forest animals ran away to save their lives; - all - except the Hummingbird! She stayed and flew back and forth between the stream and the fire putting drops of water on the raging flames. The animals were horrified. They called out, "Hummingbird, what are you doing?" She answered, (without stopping), "I'm doing what I can."

And - that is all that anyone can ever do. That is what you are expected to do, - but - yes - you are expected to do what you can.

In this time of Covid 19 pandemic - you are expected to - as you can - social distance and wear a mask. In this time of National Crisis - you are expected to Vote.

Gert - God loves you deeply - and he does it through your family - friends - and me. May you have peace & joy.

REMEMBER TO VOTE!  
MAKE PLANS



Pastor Stan

## Outreach Report – October 13, 2020 meeting

- September 15 Interim Discipleship meeting
  - Additional planning for Generosity Sunday
- October 3 special council meeting to review SMART Team proposal
  - Many noted difficulty in voting on whether to keep the church closed for worship thru year-end
  - Brought up the difficulties of several of our Outreach projects around the holidays (mainly Giving Trees)
    - Plan to reach out to A Place To Belong to request a pared down gift request list (would suggest limiting each member to 1 request)
    - Proposal to council to allow me to make a special fund request of the congregation to purchase gifts rather than put up trees since there would be very limited traffic at the church, even if we are able to plan a few SMART Team-approved services
    - Will also make request of FLC Foundation for funding
  - Suggested putting energies into planning a few select services around Thanksgiving/Advent to meet the needs of some who want an in-person worship experience
- October 4 - Generosity Sunday
  - Excellent outdoor service with guest pastor Keith Zeh
  - Distributed rolls and drive up communion
- October 6 - follow up meeting to reflect on Generosity Sunday and minor planned changes for member appreciation rib dinner distribution



## First Lutheran Church Worship Committee

### **Minutes from Worship Committee meeting 10/6/20**

**Present:** Gretchen Enoch, Pamela Schroden, Nancy Swenson, Harriet Wicklund, Marjean Hanson, Jody Hanson  
Keith Melberg; from Augustana: Dave Strom, Lynn \_\_\_\_, Megan \_\_\_\_  
**Not attending:** Linda Mellon, Anne Taylor, Lynn Melchior

**Our meeting opened with Prayer.**

**Introductions made of the guests attending from Augustana.**

### **Old Business:**

- 1) Review of last month's meeting minutes and report on assignments
  - a. Special instructions for sound operators.
    - \*Committee members should continue note issues with sound/streaming so we can be proactive in providing the highest possible quality service for our congregation. – no specific concerns reported
    - \*Thanks from LeAnne and Paul for the gift cards.
    - \*Items tabled:
      - \*there has not been another training; no date has been set for this session.
      - \*Suggestion was made that the Council consider making a paid position of Volunteer Coordinator to do things like these calls for volunteer sound operators, etc., as this responsibility shouldn't fall to the Pastor. These are growing pains of a growing church. [H brought this up at the April council mtg w/ no action taken]
  - b. Organ Project and concerts:
    - \*Due to the current restrictions, planning a celebration concert will be postponed.
    - \*There are some pieces for labeling of stops that are on order, so not yet installed. The cost of these will be \$500. Other than that expense, the project has been paid.
    - \*Keith reported that the circuit board that was damaged (probably by lightening) is ready to be installed and will be done soon. Harriet spoke with Paul H. to inform him of the upcoming fee of around \$1700.
    - \*The labels for stops have not yet arrived.
  - c. Liturgy setting – continue current or change?
    - \*during this time of joint services, the presiding pastor is planning the order of service, liturgy, etc.
    - \*joint services will continue with Augustana.
    - \*the parking lot service on October 4, Generosity Sunday, went well with approximately 40 persons attending.
  - d. Development of the role of Sacristan to assist with Sunday morning details.
    - \*Agenda item tabled: Harriet has worked with Laurie to send out an e-mail invitation to serve as sacristan to the list of names that was created. Of the 8 or 9 emails sent out, we have one and possibly two new volunteers for this role.
  - e. Altar Guild Update: No specific concerns noted.
    - \*Agenda item tabled: In an attempt to be more organized for communion in our worship service, all communion assistants are to meet in the altar guild room with the sacristan during the offering so that the correct number of persons can be prepared (wash hands) and enter as a unit through the side door. Laurie has edited the postcard that is sent to the volunteers to include this change.
  - f. Look ahead 3 months for Festival/special Sundays.
    - \*Reformation service is October 25<sup>th</sup> – paraments change to red and decorating could include some red in the chancel area. Handbells will play, Kristy will have children's message, and there will be a baptism at 11am that day.
    - \*All Saints Sunday is November 1<sup>st</sup> – paraments change to white and plan for candle lighting for 'new Saints'
    - \*No decision has been made regarding a Thanksgiving eve service – P. Gretchen would like to have one...
  - g. \*Harriet will complete work on the Budget for this committee and submit it.
  - h. \*Agenda Item tabled: Our committee has discussed the need to have ushers aware of location of fire extinguishers when we use open flame candles. This transitioned to a discussion of the required monthly checks of the extinguishers, etc. We also talked about the need for a refresher course on the AED, and wondering if that is ever checked for charge, etc. Preparing information for ushers falls under our committee's domain, but maintenance of the fire extinguishers and AED is perhaps more appropriately handled by the Properties Committee. It's possible they are already meeting the requirements and no one on our committee is



aware of it.

\*Harriet has called Ron Spangler to let him know of our discussion. Discussed briefly at Council.

i. \*Agenda item tabled:

\*Youth Service – Calie will work with youth on this. December 13<sup>th</sup> was suggested as a date for the service. Worship Team will be playing that day and Anne will work include those interested in the Team. Rehearsal will be on Thursday, December 10 at 5pm. LeAnne will be asked about running sound for the rehearsal.

2) See the updated schedule for hymn selection assignments.

3) Discussion regarding resources on worship planning and leadership with the purpose of education for the committee: There was no discussion today.

\*Committee members will bring thoughts/resources for discussion/learning at future meetings.

#### **New Business:**

1) 150 Anniversary in 2022

\*Gretchen will bring this up at council – do they want to establish an ‘anniversary committee’ to work on this?

2) Margene will be leaving her position on the Altar Guild at the end of the year. She met with P. Gretchen in her office on September 29<sup>th</sup> and sent an email to P. Gretchen and Steve Guttormson on October 2<sup>nd</sup> confirming their visit and her decision. Thanks to her for her years of service on this committee and on the Altar Guild.

3) The majority of our meeting was devoted to discussion regarding the possibility of in-person worship option. Harriet shared with the committee recent discussions/decisions made by the SMART Team (to continue streamed services only through 12/31/20) and the Church Council in a specially called meeting (split 50/50 on the SMART Team recommendation.) Our Worship Committee, along with three representatives from Augustana, agreed unanimously to work on a plan for an in-person worship option, beginning November 1, (or October 25 if ready by then).

\*Harriet will confer with pastors and work on a draft of the plan to be presented to the SMART Team.

\*Elements discussed for completing the plan, with safety as the central factor, include: 1) start with limit of 50 attendees and re-evaluate this number if participation indicates the need. 2) Pre-registration for services so the number of attendees can be managed. 3) Volunteer in Narthex to screen and have sign-in (name and phone #); pens in clean/used containers with hand sanitizer used prior to signing. (pens disinfected after use) 4) length of services will remain as currently done, approximately 40minutes 5) No participation by attendees in singing or speaking, song leader(s) provided who will sing/speak responses while masked and social distanced 6 ft. -the singer on mic w/o mask with 12 ft distancing. 6) masks will be worn 7) Traffic pattern will be established and volunteers trained to serve as ushers to assure adherence to plan 8) bulletins and communion elements in baggies will be handed out by gloved usher 9) No coffee or food, no congregating inside the building 10) pews will be marked clearly to assure distancing.

**Next Worship Committee meeting: Tuesday, November 3, 4:00pm (regularly scheduled monthly, 1<sup>st</sup> Tuesday@ 4pm )**  
**(this being election day, if anyone prefers not to meet on this date, please suggest an alternative date/time.)**



## WORSHIP COMMITTEE AGENDA for next meeting:

### Old Business:

- 1) Review last month's minutes and report on assignments:
  - Sound/streaming issues?
  - Organ Project and concert
  - Liturgy setting plans
  - Altar Guild update
  - Look ahead 3 months for festival/special Sundays –All Saints, Thanksgiving (Nov), Advent/Christmas (Dec)
  - Budget - for 2021
  - feedback re: in person worship/template for SMART Team
  - Discussion regarding worship resources

### New Business:

- 1) 150 anniversary in 2022
- 2) Additional items:
  - \*plans for Hosanna Handbells, Sr. Choir, Worship Team, Children's Choir during limited activities
  - \* feedback from congregation

### Upcoming Assignments / Plans:

#### Hymn selection schedule:

October: Keith    November: Pamela    December: Ann    January: Harriet

Plan for new Pascal Candle prior to Easter each year.

Linda will write Messenger articles on liturgical purpose/history. \*ideas discussed.

Suggestion from congregation: patriotic songs on Sundays week of July 4<sup>th</sup>, Memorial Day, Veteran's Day

Tabled: Blessing of animals service

Faith & Fellowship shared mid-week services; Wednesdays through the summer months: Overall, the committee was pleased with how these went and felt these services met the needs of our congregation.

October 6, 2020

First Lutheran Church Property Committee Report for October 2020

As a result of the Church Council giving approval in September, we met with Bjorn's Heating and Air Conditioning with Steve and one committee member on the two ductless units to be replaced in the sanctuary. They will replace them in the spring and we will be able to get the rebate on said units with partial payment this year. I have been in contact with Otter Tail Power to confirm this for us.

Also, I have been in contact with OTP on a possible change over to LED lighting in the church which also has a large rebate for said project. A representative from OTP will visit with us to give us an idea of the future savings we could receive on this possible change.

It has been brought to my attention that there is a leak in the roof in the choir area, so we will be getting more details of what is going on there and a solution to this situation.

Ron L. Spangler Sr. Property Chair

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## October Youth Director Report

\*Northwest Synod Life Ministry Leader meeting.

\*Youth Committee meeting.

Coming up events for FLY:

- October 11<sup>th</sup>-Bonfire, S'mores, and Charades.
- October 7<sup>th</sup>- Next Faithful Move Worship (online).
- Another Drive in Movie night, open to everyone.

Working on sending out little gifts to all 7-12 youth.

Calie Anderson

