



St. John's

LUTHERAN ELCA

Brookfield, Wisconsin

Virtual Congregational Meeting

January 31, 2021

10:30 a.m.

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Agenda




St John's January Semi-Annual Meeting

January 31, 2021

- Opening prayer
- Approval of minutes from September 20, 2020 meeting
- Pastor's report
- Treasurer's report
- Old business
 - Groth Design Group update
 - Transition Team update
- New business
 - Audit report
 - Committee financial reports
 - Election of Nominating Committee
 - Budget discussion and approval
- Adjournment

September 20, 2020 Minutes



St. John's Annual Meeting Sunday, September 20, 2020

In attendance: Kathy Davis, Brian Zach, Gary Schettler, Dawn Williams, Christine Hintze, Jerry Hanson, Tim Tollander, Barb Lange, Madeline Beug-Hoffman, Pr. Brian Halverson and 53 of St. John's congregation members.

The meeting was called to order at 11:23 a.m. by Interim President Brian Zach. Opening prayer led by Pr. Brian Halverson.

Adoption of Agenda

- Steve Schellin moved approval of adoption of the September 20, 2020 meeting agenda and seconded by Jeremy Beyerlein.
- Motion carried

Approval of Minutes from the January 26, 2020 Congregational meeting.

- January 26, 2020 meeting minutes- motion to approve was made by Kathy Davis and seconded by Keith Paukner
- Motion carried

Pastor, Staff, and Ministry Reports

- Jerry Hanson moved approval of the Pastor, Staff and Ministry reports and seconded by Dawn Williams
- Motion carried

Old Business

- Audit Committee
 - The finance committee suggests switching over from QuickBooks to Power Church. This will streamline all future auditing and information reporting.
- Committee Financial Reports
- Election of Nomination Committee
- Budget Discussion and Approval


New Business

- Nominating Committee Report/Election of Council Members
 - Dick Gennerman moved approval of all newly nominated St John's Council members and Cindy Schaefer seconded.

September 20, 2020 Minutes

- Motion Approved- Brian Zach, President; Christine Hintze, Secretary; Tim Tollander, member-at-large; Madeline Beug-Hoffman, member-at-large
- Constitution Revisions
 - Kathy Davis moved approval of the constitution revisions and to send them to the Synod and Jeremy Beyerlein seconded.
 - Motion Carried
- Updates from June 2020
 - New Website
 - Pam Klink and Diane Wilke-Zemanovic have been working hard and doing an outstanding job working on the new website. The new website will allow the public for easier access to St. John's information
 - GROTH Design
 - Paul our architect is working with St John's to help us envision and plan how to better utilize our building space in a more efficient way.
 - Stewardship
 - The Stewardship team will have the focus of "Building upon a foundation"
 - Collaboration - Gethsemane Lutheran Church
 - The education programs of both St John's and Gethsemane Lutheran Churches are going to collaborate with the education programs. Both our adult education and Sunday school programs will have open doors at both congregations so that congregation members can attend the desired lessons.
 - St John's will host a more Theology focused study while Gethsemane will have a Bible Basic focused study.
 - There will be a sign up for the Bible studies on our new website
 - Transition Team
 - How will St John's handle Covid?
 - The Transition Team is taking the Coronavirus very seriously and does not feel that we should rush the process of opening the building. We are continuing to learn what works and what doesn't for church services.
 - We are looking at hosting small groups as the requests happen and only in certain parts of the building.
 - We are hoping to get into the building this October 2020
- Questions
 - Mary Tollander applied for an endowment for Luther Manor and is looking for an update.
 - At the time reports were required to be submitted, we did not have this information yet.

September 20, 2020 Minutes




- Phil Lange answered- There were 20+ applications and we should have the report in the very near future.
- All applications were dated March 1, 2020 - September 30, 2020

Closing Prayer/Adjournment

- Joe Schaefer made a motion to adjourn and Kathy Davis seconded.
- Closing prayer led by Brian Zach
- Meeting adjourned at 12:15pm

Pastor's Report



This past year has been a challenge to us all! I don't need to spend much time in writing about all the complications we face with the COVID-19 pandemic! I will say, however, that I have been most impressed by our St. John's staff who have creatively found ways in which we can stay connected:

- online and outdoor worship,
- virtual Sunday School, Confirmation, high school youth and young adult ministries,
- adult education opportunities.

Our Bible studies and book clubs continue to meet, mostly through Zoom or Google Meet, and our committees and Council continue to plan and do the work of the church in virtual mode.

As you will see in the reports, the work of the church, guided by the Holy Spirit, is vibrant. Our faith in the Lord sees us through the challenges we face and will not diminish. As your pastor, I envision 2021 to be full of possibilities and opportunities. We will re-dedicate ourselves to the work in our ministries to develop long-term plans, and to explore creative ways in which to reach out to our communities.

It is clear that technology is shaping and reshaping our culture and our church. In this new and changing environment we will look for additional and improved ways in which we can best utilize our resources to proclaim the gospel of Jesus Christ. At the same time, it is essential that we continue to strengthen and inspire our faith in the gathering of the Spirit who calls us in worship, fellowship, education, and mission.

The gifts and talents of our congregants and the wise stewardship of all the blessings that God has placed in our care is more than enough to sustain us in our calling as Christ's disciples in this world.

I thank God for all of you in the name of Jesus Christ our Lord!

Pastor Brian Halverson

Treasurer's Report

STATEMENT OF OPERATIONS

Year Comparison

	<u>Jan - Dec 20</u>	<u>Jan - Dec 19</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Restricted Support	50,839.01	65,225.92	-14,386.91	-22.06%
Unrestricted Operating Revenue	729,268.58	726,878.04	2,390.54	0.33%
Other Receipts	<u>8,062.81</u>	<u>9,504.23</u>	<u>-1,441.42</u>	<u>-15.17%</u>
Total Income	<u>788,170.40</u>	<u>801,608.19</u>	<u>-13,437.79</u>	<u>-1.68%</u>
Gross Profit	788,170.40	801,608.19	-13,437.79	-1.68%
Expense				
SAS Mission Initiatives	109,598.21	0.00	109,598.21	100.0%
Designated Outreach - R/S Expen	51,104.01	63,130.92	-12,026.91	-19.05%
Personnel Cost	387,455.19	362,195.11	25,260.08	6.97%
Learning & Growing	0.00	401.91	-401.91	-100.0%
Caring & Sharing	104,567.98	104,925.27	-357.29	-0.34%
Worship & Music	5,392.17	7,418.77	-2,026.60	-27.32%
Children, Youth & Families	4,562.35	9,737.71	-5,175.36	-53.15%
Administration	<u>200,893.00</u>	<u>254,380.02</u>	<u>-53,487.02</u>	<u>-21.03%</u>
Total Expense	<u>863,572.91</u>	<u>802,189.71</u>	<u>61,383.20</u>	<u>7.65%</u>
Net Ordinary Income	-75,402.51	-581.52	-74,820.99	-12,866.45%
Other Income/Expense				
Other Income	2,143.94	2,776.34	-632.40	-22.78%
Other Expense	<u>-3,095.00</u>	<u>0.00</u>	<u>-3,095.00</u>	<u>-100.0%</u>
Net Other Income	<u>5,238.94</u>	<u>2,776.34</u>	<u>2,462.60</u>	<u>88.7%</u>
Net Income	<u><u>-70,163.57</u></u>	<u><u>2,194.82</u></u>	<u><u>-72,358.39</u></u>	<u><u>-3,296.78%</u></u>

Treasurer's Report

BALANCE SHEET COMPARISON

	Dec 31, 20	Dec 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CD Ladder	157,067.60	152,785.26	4,282.34	2.8%
Checking Waukesha State Bank	136,721.73	122,080.71	14,641.02	11.99%
Capital Improvement Fund Saving	34,689.24	91,579.22	(56,889.98)	(62.12%)
Schwab Stock Account	11,870.00	11,772.30	97.70	0.83%
Total Checking/Savings	340,348.57	378,217.49	(37,868.92)	(10.01%)
Other Current Assets				
A/R - Youth Activities	(2,120.37)	(1,784.83)	(335.54)	(18.8%)
Total Other Current Assets	(2,120.37)	(1,784.83)	(335.54)	(18.8%)
Total Current Assets	338,228.20	376,432.66	(38,204.46)	(10.15%)
Fixed Assets				
Buildings	3,240,560.21	3,237,835.71	2,724.50	0.08%
Furniture and Fixtures	185,813.86	185,692.87	120.99	0.07%
Musical Instruments	100,922.77	100,922.77	0.00	0.0%
Land	40,391.18	40,391.18	0.00	0.0%
Accumulated Depreciation	(2,120,860.55)	(2,042,047.61)	(78,812.94)	(3.86%)
Total Fixed Assets	1,446,827.47	1,522,794.92	(75,967.45)	(4.99%)
Other Assets				
Farmers Market - A/R	(168.95)	(168.95)	0.00	0.0%
Total Other Assets	(168.95)	(168.95)	0.00	0.0%
TOTAL ASSETS	1,784,886.72	1,899,058.63	(114,171.91)	(6.01%)
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
Credit Card-Waukesha State Bank	4,695.00	5,168.03	(473.03)	(9.15%)
Total Credit Cards	4,695.00	5,168.03	(473.03)	(9.15%)
Other Current Liabilities				
Deferred Revenue	8,035.00	65,397.40	(57,362.40)	(87.71%)
Benevolences Payable	26,717.78	30,371.46	(3,653.68)	(12.03%)
Designated Outreach Funds	52,485.75	51,901.29	584.46	1.13%
Designated General Funds	114,574.04	19,600.21	94,973.83	484.56%
Women's Ministries	3,043.11	3,671.32	(628.21)	(17.11%)
Endowment Fund	0.00	1,475.34	(1,475.34)	(100.0%)
Gifts & Memorials	7,558.52	7,247.55	310.97	4.29%
Ministry Opportunity Fund	(73.26)	(73.26)	0.00	0.0%
Interiors Committee	250.00	0.00	250.00	100.0%
Total Other Current Liabilities	212,590.94	179,591.31	32,999.63	18.38%
Total Current Liabilities	217,285.94	184,759.34	32,526.60	17.61%
Total Liabilities	217,285.94	184,759.34	32,526.60	17.61%
Equity				
Capital Improvement Reserve	34,689.24	91,579.22	(56,889.98)	(62.12%)
Opening Bal Equity	600,910.88	600,910.88	0.00	0.0%
Retained Earnings	1,002,164.23	1,019,614.37	(17,450.14)	(1.71%)
Net Income	(70,163.57)	2,194.82	(72,358.39)	(3,296.78%)
Total Equity	1,567,600.78	1,714,299.29	(146,698.51)	(8.56%)
TOTAL LIABILITIES & EQUITY	1,784,886.72	1,899,058.63	(114,171.91)	(6.01%)


OUTREACH ANALYSIS

Treasurer's Report

2020 was a very challenging year in so many ways. But thanks to the generosity of St. John's members, we were not only able to continuing making our benevolences, we were also able to fund \$110,000 in SAS initiatives!

Updated Outreach Report								
12/31/2020								
	Benv. Outreach	% of General Giving	Designated Gifts	Total Gifts	% of Total Gifts	2021 Budget	% of Budget	
Greater Church								
Greater Milwaukee Synod	68,714 *	9.5%		68,714	33.6%	66,363	8%	
Subtotal	68,714	9.5%		68,714	33.6%	66,363	8%	
Outreach Partnerships								
Akeri Benevolence	22,984 *	3.2%	4,790	27,774	13.6%	22500	3%	
All People's Church	10,476	1.5%	925	11,401	5.6%	10500	1%	
El Salvador (Scholarships)	10,476	1.5%	41,877	52,353	25.6%	10575	1%	
El Salvador (Healing Mission)			1,100	1,100	0.5%			
El Salvador (Days for Girls Kit			2,480	2,480	1.2%			
Los Heroes Preschool			55	55	0.0%			
Partnership Greatest Need			550	550	0.3%			
Meru Diocese Support			200	200	0.1%			
Subtotal	43,936	6.1%	51,977	95,913	46.9%	43575	5%	
Outreach Support								
Build Up a Child	432	0.1%	360	792	0.4%	300	0%	
Bread for the World	504	0.1%		504	0.2%	500	0%	
Disaster Relief General (ELCA)			20	20	0.0%			
Disaster Resp., Domestic (ELCA)			20	20	0.0%			
Hope Center Waukesha	3,456	0.5%	6,195 *	9,651	4.7%	4629	1%	
Lutheran Social Services	2,928	0.4%	4,000 *	6,928	3.4%	3000	0%	
Lutherdale	840	0.1%	5,000 *	5,840	2.9%	1704	0%	
Waukesha Food Pantry			350	350	0.2%			
Women's Center	2,928		2,196	5,124	2.5%	3729	0%	
World Hunger/Hunger Appeal			5,612	5,612	2.7%			
Subtotal	11,088	1.5%	23,753	34,841	17.1%	13862	2%	
Outreach Programming								
Hope Center Meals	3,996	0.6%		3,996	2.0%	4000	0%	
Jail Ministry	456	0.1%		456	0.2%	500	0%	
Christmas Food Drive			400	400	0.2%			
Subtotal	4,452	0.6%	400	4,852	2.4%	4500	1%	
Outreach Totals	128,190	17.8%	76,130	204,320	100.0%	128,300	16%	
General Fund Revenue *	721,895	1/1/20-12/31/20 Actual					2021 Budge	808,332
* Includes SAS funds								

Treasurer's Report



Financial Highlights from 2020:

- * \$110,000 SAS Funds disbursed
- * PPP loan completely forgiven!!
- * \$63,000 to be added to Capital Improvement Fund
- * CD income was \$4,680
- * PowerChurch accounting system has been initialized

Capital Improvement Funds Used:

- * \$43,505 - Final payment for Sprinkler System
- * \$50,000 - Organ Revoicing

Goals for 2021:

- * Continue our work with SAS to enable more outreach opportunities
- * Continue to fund the Capital Improvement Account
- * Utilize PowerChurch for Contributions as well as Accounting System for easier reporting system

Audit Report

Diane Wilke-Zemanovic, Office Manager, and Dawn Williams, Council Treasurer, had a phone conference with Jessica MacDonald - a CPA and CVA from Summit Tax & Accounting. In Jessica's opinion, a traditional audit (cost range of \$10,000 - \$15,000) is generally only needed when the church faces compliance requirements by an outside party (such as a requirement for borrow money or receiving a state or federal grant). She suggested a procedural church review which would include areas such as Operations & Governance, Internal Controls, Accounting & Financial, Payroll Records, etc. This type of review would cost between \$3000-\$4000.

The finance team and council did discuss having our "usual" internal audit but believed that due to Covid-19, that an audit would be very difficult during this time. Additionally, we continue to work on the transition to a new accounting system. We believe it is advisable to have the new system in place before we have the audit. The council has been discussing the need to complete an audit and has started the process of selecting candidates for this function.

Committee Financial Reports



Endowment Fund Committee Report for 2020

submitted by Phil Lange, Chairperson

Committee: Jennifer Cranfill (Term Expires May 2022)
Carole Lewis (Term Expires May 2021)
Angie Rose-Mueller, Recording Secretary (Term Expires May 2022)
Mark Sabin, Financial Secretary (Term Expires May 2023)
Phil Lange, Chairperson (Term Expires May 2023)

This year the Endowment Committee's 2020 annual open-window promotion for accepting Grant application requests ended on March 15, 2020, but due to the Covid-19 pandemic's negative impact on the Nation's investment market the window was further extended through September 2020. The final qualifying application requests received and approved for the outreach Endowment monies totaled \$15,550. Distribution of the grant monies was concluded by mid October 2020. All grant requests were given equal consideration for their merit and content. All approved Grants help to support either special outreach programs or specific qualifying programs within St. John's. During these times of investment market uncertainty, the Restricted Fund Balance is being further protected by the EF Committee with a 15% buffer factor when calculating the funds available for distribution.

The Endowment Fund balance sheet as of 12/31/2020 and Statement of Funds distributed is provided below. The Fund balance was \$155,182. The next open-window for receipt of grant requests is currently set for February 1-15, 2021.

During the remainder of this fiscal year, the Committee will be continuing to promote additional efforts in which to help build the Endowment Fund through the utilization of Gifts, Estate Planning and/or Legacy Gifting by members and friends of St. John's Lutheran Church. If you are interested in making a contribution, please check your weekly Happenings and monthly Inspire for upcoming information. Remember...contributing to the St. John's Endowment Fund will continue to provide a "Gift that will Keep On Giving".

If you have any questions concerning this report or for the Committee itself, please contact any one of the Committee's members.

Committee Financial Reports

St. John's Lutheran Church - Endowment Fund Balance Sheet

	<u>Year Ended</u> <u>Dec. 31, 2020</u>	<u>Year Ended</u> <u>Dec. 31, 2019</u>
ASSETS:		
Vanguard Wellington Fund - Admiral	\$155,182	\$153,477
Receivable from St. John's	0	1,474
TOTAL ASSETS	<u>\$155,182</u>	<u>\$154,952</u>
LIABILITIES & FUND BALANCE		
Grants Payable	\$0	\$0
Fund Balance:		
Funds Available for Distribution	33,089	32,859
Restricted Fund Balance	122,093	122,093
Total Fund Balance	<u>\$155,182</u>	<u>\$154,952</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$155,182</u>	<u>\$154,952</u>

Committee Financial Reports

St. John's Lutheran Church - Endowment Fund Statement of Funds

	Year Ended Dec. 31, 2020	Year Ended Dec. 31, 2019
Fund Balance:		
Beginning of the period	\$154,952	\$133,491
Endowments received	0	1,475
<hr style="border-top: 1px dashed black;"/>		
Endowment grants:		
All Peoples Children's' Bibles	\$0	\$500
Christmas Food Drive	400	0
El Salvador Student Scholarships	1,500	0
ELCA Outreach for Hope	500	750
Habitat for Humanity	1,500	0
Hope Center Food Service Equipment	1,400	0
Hope Center Food Trays/Meal Costs	0	1,500
Jeremy House Safe Haven	750	0
Luther Manor - Technology	750	0
Lutheran School of Theology	1,500	1,500
Mission of Healing	1,000	300
Siena House - Outside In	750	1,500
Sister House/Women's Center	1,500	1,500
St. John's Good Samaritan Fund	500	0
St. John's Newborn Kits	500	500
St. John's Preschool	1,500	750
St. John's Quilt Group	500	0
Waukesha Food Pantry	1,000	1,000
Total Endowment Grants	\$15,550	\$9,800
<hr style="border-top: 1px dashed black;"/>		
Investment gains (losses):		
Investment income, dividends	\$3,361	\$3,979
ST/LT capital gain distributions	8,324	3,188
Market value gain (loss)	4,094	22,619
Net investment gains (losses)	\$15,780	\$29,786
<hr style="border-top: 1px solid black;"/>		
Ending Fund Balance	\$155,182	\$154,952
 Fund Balances:		
12/31/2020	\$155,182	
12/31/2019	\$154,952	

Committee Financial Reports

Gifts and Memorials Annual Report - 2020

submitted by Barb Reed, chairperson

Beginning Balance as of January 1, 2020.....	\$7,247.55
Gifts and Memorials received	6,215.00
Gifts and Memorials distributed.....	5,904.03
Bibles for Sunday School	-145.00
Interiors Committee	-250.00
Columbarium Fund	-55.00
Music Fund	-55.00
General Fund	-25.00
Memorial Garden	-1,275.00
Memorial Garden	-100.00
Akeri Parish Partnership	-300.00
Audio/Visual	-3,679.03
Prayer Shawl Ministry	<u>-20.00</u>
Total	-8,127.65
Ending Balance as of December 31, 2020	<u>\$7,558.52</u>

Committee Financial Reports

Memorial Garden Financial Activity for 2020

Memorial Garden Fund

Funds received

Niches sold	
1 single niche @\$2000	\$2,000.00
3 double niche @\$3000	<u>\$9,000.00</u>
Niche subtotal	<u>\$11,000.00</u>
3 Pavers purchased @\$125	\$375.00
Memorials and gifts (Sum of 3 items)	<u>\$1,430.00</u>
Total funds received	<u>\$12,805.00</u>

Expenses

24-Jan	Partial repayment of 2017 \$3,500 loan to Marion Schreiber	\$2,000.00
24-Jan	Partial repayment of 2017 \$3,500 loan to Mark Aamot	\$2,000.00
24-Jan	Partial repayment of 2017 \$4,000 loan to John Almasi	\$2,000.00
10-Mar	Ray Klitzke niche faceplate inscribing (Single)	\$199.00
12-Mar	Ray Klitzke niche faceplate shipping	\$17.53
3-Apr	Kirschman niche faceplate shipping for inscribing	\$15.81
3-Apr	Final repayment of 2017 \$3,500 loan to Marion Schreiber	\$1,500.00
3-Apr	Final repayment of 2017 \$3,500 loan to Mark Aamot	\$1,500.00
8-May	Ivan/Mary Kirschman niche nameplate inscribing (double)	\$274.00
5-Jun	2 planters for the Memorial Garden purchased by Jeff Weyer	\$62.98
24-Aug	Lilly Allbaugh niche faceplate shipping for inscribing	\$15.50
24-Aug	Lilly Albaugh niche faceplate inscribing (single)	\$199.00
27-Aug	Full repayment of 2017 \$3,000 loan to Roy Osmon	\$3,000.00
27-Aug	Final repayment of 2017 \$4,000 loan to John Almasi	\$2,000.00
31-Dec	Columbarium Care Fund deposit for niches 29-32 (\$119 each)	<u>\$476.00</u>
	Total Expenses	<u>\$15,259.82</u>
	Year 2020 net gain/loss -	\$2,454.82
	Account balance at end of 2019	<u>\$10,457.25</u>
	Account balance at end of 2020	<u>\$8,002.43</u>

Columbarium Care Fund

Account balance at end of 2019	\$3,338.81
Interest for 2020	\$1.03
Deposit for niches 29-32	<u>\$476.00</u>
Account balance at end of 2020	<u>\$3,815.84</u>

Committee Financial Reports

Preschool Financial Report – as of December 31, 2020

submitted by Laura Rickinger, Preschool Director and Kim Zick, Preschool Treasurer

Balance Sheet as of December 31, 2020

ASSETS

Current Assets

Checking/Savings

Checking Waukesha State Bank 36,298.64

Holding for Scholarship Funds 10,597.00

Total Checking/Savings 46,895.64

Accounts Receivable

Accounts Receivable -728.16

Total Accounts Receivable -728.16

Other Current Assets

Undeposited Funds 131.00

Total Other Current Assets 131.00

Total Current Assets 46,298.48

Fixed Assets

Furniture and Equipment 106.50

Total Fixed Assets 106.50

TOTAL ASSETS 46,404.98

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Deferred Revenue 4,231.17

PPP funds from SJLC 12,640.58

Reserve for Scholarship 126.40

Total Other Current Liabilities 16,998.15

Total Current Liabilities 16,998.15

Long Term Liabilities

Reserve Outdoor Learning Center 16,600.00

Total Long Term Liabilities 16,600.00

Total Liabilities 33,598.15

Committee Financial Reports

Equity		
Opening Balance Equity		10,033.71
Unrestricted Net Assets		-6,898.18
Net Income		<u>9,671.30</u>
Total Equity		<u>12,806.83</u>
TOTAL LIABILITIES & EQUITY		<u>46,404.98</u>

**St. John's Preschool
Profit and Loss
August through December 2020 (School Year)**

	Aug - Dec 20
Ordinary Income/Expense	
Income	
DCF 2020 Grant monies	4,300.00
Gifts and Donations	7,000.00
Healthy Snack Fee	790.00
Miscellaneous Income	18.10
Registration fee	200.00
Tuition	22,922.68
Uncategorized Income	5.00
Total Income	35,235.78
Gross Profit	35,235.78
Expense	
Classroom expenses	
Snacks and Refreshments	20.98
Supplies	164.84
Total Classroom expenses	185.82
Continuing Education	399.00
Credit Card/Vanco Fees	154.18
Facilities & Admin Expense	
Advertising and Promotion	150.00
Background check	10.00
Postage	20.60
Total Facilities & Admin Expense	180.60
Healthy Snack Expenses	272.44
Personnel Costs	
MEDI Taxes	327.32
OASDI Taxes	1,366.87
Payroll Expenses	22,573.25
Payroll service fee	105.00
Total Personnel Costs	24,372.44
Total Expense	25,564.48
Net Ordinary Income	9,671.30
Net Income	9,671.30

Committee Financial Reports

**St. John's Preschool
Profit and Loss
January through December 2020 (Calendar Year)**

	Jan - Dec 20
Ordinary Income/Expense	
Income	
DCF 2020 Grant monies	4,300.00
Gifts and Donations	7,000.00
Healthy Snack Fee	2,025.00
Lunch Bunch Income	700.00
Miscellaneous Income	18.10
Registration fee	940.00
Tuition	51,712.62
Uncategorized Income	5.00
Total Income	68,700.72
Gross Profit	68,700.72
Expense	
Classroom expenses	
Snacks and Refreshments	20.98
Supplies	1,762.41
Total Classroom expenses	1,783.39
Continuing Education	549.00
Credit Card/Vanco Fees	154.18
Facilities & Admin Expense	
Advertising and Promotion	200.00
Background check	50.72
Business Licenses and Permits	589.27
Postage	127.20
Total Facilities & Admin Expense	967.19
Family Night	362.81
Healthy Snack Expenses	710.15
Honorariums Expense	50.00
Personnel Costs	
MEDI Taxes	950.11
OASDI Taxes	4,029.75
Payroll Expenses	65,522.93
Payroll service fee	333.00
Total Personnel Costs	70,835.79
Professional Fees	335.00
Total Expense	75,747.51
Net Ordinary Income	-9,046.79
Net Income	-9,046.79

Committee Financial Reports

SAS Task Force Report – January 2021

Submitted by Kathleen A. Davis

The 2020 Stewardship for All Seasons program (SAS) was established to encourage members to be good stewards of all of their gifts including teaching, hospitality, music, prayer, and leadership. It also encouraged members to be good stewards of their financial gifts by generously increasing their financial contributions.

Our members responded and giving was projected to be 15% above 2019 levels. The additional giving would support increased funding in four primary categories of ministry as detailed in the approved 2020 budget. The primary areas and percentage of allocation were:

1. Invest in our Children, Youth, and Family 16.6%
2. Grow in Hospitality 33.3%
3. Partnerships and Social Ministry 25.0%
4. Care and Core Ministries 16.6%

The budgeted SAS Mission Initiatives also included an 8.5% allocation to the Greater Milwaukee Synod.

A SAS Task Force was formed and given the responsibility to recommend how funds approved by the Church Council were to be distributed to specific ministries among the four identified categories.

This process was guided by the Finance Committee who monthly reviewed Actual Total Unrestricted Giving relative to the budgeted amount along with actual expenditures relative to both actual giving and budgeted spending levels. The Finance Committee analysis resulted in a recommendation to the Church Council for the total amount to be authorized for funding SAS ministries each month.

The Church Council reviewed the Finance Committee's recommendation, authorized the dollar amounts by majority vote and then the Treasurer informed the SAS Task Force of the amount to be disbursed and the period it covered.

In March, our country, our state, and our city were impacted by the COVID-19 viral pandemic.

Our church building was closed and many of our ministries were affected. The SAS Task Force met virtually and identified ministries to receive dollars allocated by the Church Council. All disbursements fell within the four primary ministries and/or in response to needs arising as a result of the viral pandemic.

The following lists are disbursed SAS funds and funds in process.

2020 Disbursed SAS Funds

Invest in our Children, Youth, and Family (CYF)

Pre-School	\$ 5,500
Lutherdale	\$ 5,000
Nativity Project	\$ 796
Illustrated Ministry	\$ 60

Committee Financial Reports

Grow in Hospitality

Groth Design \$ 16,570

Partnerships and Social Ministry

Akeri Parish School \$ 16,000
Los Heroes School Kits \$ 3,450
Hope Center \$ 8,000
Waukesha Food Pantry \$ 5,000
Lutheran Social Services \$ 4,000
Carthage Wiggan-Kennibrew Scholarship \$ 4,695

Care and Core Ministries

Mental Health Initiative \$ 2,505
Good Samaritan Fund \$ 2,000
Greater Milwaukee Synod \$ 9,350

In Process Funds

Nativity Project (CYF) \$ 1,704
Groth Design (Grow in Hospitality) \$ 10,370
Gift Tree, Coats, Food Baskets (Partnerships and Social Ministry) \$ 5,000
Technology – Online Worship Support (Care and Core Undesignated) \$ 10,000

The members of the SAS Task Force (John Almasi, Pr. Brian Halverson, Cindy Halverson, Jerry Hanson, Pam Klink, Joanna Salinas, Gary Schettler, Dawn Williams) and I are blessed to have been able to fund these deserving ministries on behalf of all you.

Thank you to all for your faithful support that enabled our congregation to respond to so many needs in this year of particular challenge.

Ad Hoc Committee Reports

Groth Design Recap and Update

Submitted by Brian Zach, Council President

January 14, 2021

Happy New Year!

As you know, St. John's has partnered with Milwaukee-based GROTH Design Group to develop a master plan for our building and grounds. This plan is not focused on the just the immediate needs; we also want to identify our long-term needs. Any work that is done as a first step will fit into a strategic comprehensive approach.

To assist GROTH in the creation of our Master Plan, a St. John's Planning Committee identified ten areas which need attention:

1. **Main Entry:** identifying a main entry
2. **Circle Drive/North Parking:** needs attention and repair
3. **Welcoming:** how do the entry and gathering spaces welcome new members?
4. **Fellowship Hall:** unused potential and flexible usage
5. **Library:** examine need for this space as the church library?
6. **Adult Education:** where can these programs meet to best facilitate their ministry?
7. **Offices:** currently there are office sharing
8. **Preschool:** how do we address security and potential growth-related issues?
9. **Youth:** the program space is far away from member gathering spaces
10. **Storage:** more indoor/outdoor space is needed

To expand on those ten focal points, ministry leaders provided additional comments about the current and future needs of their programs. Two interactive Visioning Workshops were held in September to obtain congregational feedback. Lastly, a comprehensive Mechanical, Electrical, and Plumbing (MEP) evaluation was done to aid in formation of a comprehensive Master Plan.

Some preliminary findings from GROTH Design:

- Women's restroom count is deficient by three (3) water closets
- Total restroom count/distribution is poor; more should be on the main level
- Existing nursery space is not adequate for parenting needs
- Sunday south-east corridor/entrance is congested
- In the event of significant building changes and/or additions, landscape screening with neighbors to the north (Davidson Road) may be needed per Town of Brookfield ordinances

GROTH Design incorporated the feedback from St. John's as well as their initial findings and presented various models to best meet those expressed needs and concerns. The GROTH Design recommendations include addition(s), reconfiguration of rooms, widening the south-east corridor entrance, bathroom expansions, and reconfiguration of ministry rooms, to name a few. There is a great deal of potential and possibility in this list, though St. John's has not committed to any construction or improvements as the short and long-term goals of the Master Plan are still a work in progress.

Ad Hoc Committee Reports



As our work with GROTH Design moves into the next phase, additional St. John's members have been asked to help support the initial ideas brought forth by the Planning Committee. When potential Master Plans become more structured, additional feedback groups within St. John's will be formed. At this time, no official completion date for the Master Plan has been defined. Based on his years of experience, Paul Barribeau of GROTH Design targets a late summer date. St. John's is very blessed to have Paul guiding us through this journey of exploring and defining our short and long-term goals. Please watch for updates in the Happenings and Inspire.

Thank you for your continued support and prayers.

Ad Hoc Committee Reports



Transition Team Recap and Update

Last March, St. John's (like many other churches) closed the building to support the Wisconsin Safer at Home order. Shortly after closing, we created a Transition Team to review the current recommended medical guidelines and the vast amount of scientific data. The Transition Team was tasked to construct a comprehensive plan to safely open the doors and ultimately join together in-person worship.

To navigate through the uncharted territory and constant changes, we adopted a mission statement:

During the Covid-19 global pandemic, St. John's Lutheran Church will model Christ-like humility in its decision-making regarding how to more freely open our building. We will make decisions and take actions trusting science and data. Governed by the law of love, our main priority is the health of our community knowing that protecting others is a faith-filled response. Real time decisions will be made as we move through and out of this health crisis. While St. John's the building will remain closed at this time, in solidarity with the National and Greater Milwaukee ELCA, the church has never been closed.

The Transition Team continues to meet on a regular basis to assess the latest information (see Resources below). We are aware that some of you feel comfortable returning to in-person gathering now while others may be very hesitant to gather in groups. Be assured the day of in-person worship will come! No official date has been set to reopen but, optimism is high with local cases on the decline and the vaccine underway.

When the doors open, it will be a slow rollout, starting with staff led small groups followed by non-staff led small groups. This phase or step approach is to ensure our current safety measures and procedures in place are effective. Similarly, indoor in-person worship would begin with one service, gradually working up to two services.

With the season of Lent and Easter approaching, the worship team has been preparing for in-person outdoor gatherings and virtual worship possibilities. When we offer an in-person outdoor worship, please know a virtual option will continue to be available for those who prefer that delivery. Please watch for future announcements in the Inspire and weekly Happenings on the upcoming Lenten worship schedule.

Thank you for your prayers and support in these unique times.

Praying for peace and good health to all,
Brian Zach – President and Transition Team Chair

Transition Team members: Pastor Brian Halverson, Ken Bahr, Bruce Campbell, Gregg Everts, Sara Everts, Jerry Hanson, Laura Rickinger, Tom Potratz, Dan Thompson

Resources: [Greater Milwaukee Synod](#), [CDC](#), [Waukesha County COVID-19 Dashboard](#), [Wisconsin Department of Health COVID](#) data, state mandates, county recommended guidelines and community resources that include local daycares, school districts, colleges, and universities.

Nominating Committee

Nominating Committee Report

submitted by Brian Zach, Council President

Nominations for 2021-2022 Nominating Committee

1. Gary Schettler
2. Dawn Williams
3. Carolyn Krause
4. Chris Klink
5. Ariella Beyerlein
6. _____ (6th nominee not confirmed at time of printing)

2020-2021 Church Council

President	Brian Zach	first year	first term
Vice-President	Gary Schettler	second year	second term*
Secretary	Christine Hintze	first year	first term
Treasurer	Dawn Williams	second year	second term*
At Large #1	Jerry Hanson	second year	second term*
At Large #2	Tim Tollander	first year	first term
At Large #3	Maddie Beug-Hoffman	first year	first term
At Large #4	Linnea Logan	second year	first term^
At Large #5	Barb Lange	second year	second term*

* not eligible for reelection

^ eligible for reelection for a second term (2021-2023)

Budget

Proposed Budget for 2021

	<u>TOTAL</u>	
General Fund	808,332	
Expense		
Outreach		
Greater Milwaukee Synod	66,363	
All Peoples	10,500	*\$1500 Conditional
Heroes of Faith (scholarships)	10,575	*\$1575 Conditional
Akeri/Meru Assistance	9,000	
Akeri Hope School (year 2 funding)	13,500	Conditional
Hope Center	4,629	*\$1125 Conditional
Lutheran Social Services	3,000	
Women's Center	3,729	*\$825 Conditional
Adopt a Child	300	
Lutherdale	1,704	*\$900 Conditional
Bread for the World	500	
Hope Center Meals	4,000	
Jail Ministry	500	
Total Outreach	128,300	14.3%
Personnel Cost		
Total Salaries	384,550	
Total Payroll Costs	68,469	
Continuing Education	2,295	
Staff Auto Expenses	1,380	
Other Staff Travel Expenses	1,000	
Staff Travel - Mission Trips	3,500	
Pastor's Discretionary Account	1,000	
Total Personnel Cost	462,194	51.5%
Caring & Sharing		
Total Events (conditional)	7,350	Conditional
Continuing Education		
Seminar & Travel	3,438	
Faith & Wellness Retreat	3,438	
Visitation/Caregiver Luncheons	1,500	
Adult Education	1,800	
Small Group Ministries	800	
Total Continuing Education	10,976	
Mail	600	
Total Caring & Sharing	18,926	2.1%

Budget

Worship & Music		
Worship Expense	9,464	
Music Ministry		
Hand Bell Choir	770	
CCLI (Music Licensing)	1,200	
Fine Arts Receptions	100	
Music Camp	50	
Guild Membership	190	
Instrument Maintenance	3,946	
Instrumental/Organ Music	150	
Praise Band Music & Supplies	472	
Senior Choir Music	1,000	
Special Music / Guest Performers	500	
Traditional Music	400	
Kids of Kingdom	250	
Total Music Ministry	9,028	
Total Worship & Music	18,492	2.1%
Children, Youth & Families		
Total Children's Ministry	7,650	
Total Middle School Ministry 5th - 8th	3,000	
Total Youth Ministry	6,750	
Young Adult/College Ministry	1,000	
Invest in Children, Youth & Family	13,725	Conditional
Total Children, Youth & Families	32,125	3.6%
Administration		
Administration Expense		
Employee Recognition	300	
Insurance	14,333	
Services	20,244	
Supplies	39,687	
Technology	20,090	
Other (Synod Assembly)	900	
Growth in Hospitality (Conditional)	9,150	Conditional
Growth in Hospitality	9,150	
Total Administration Expenses	113,854	
Property Expense		
Maintenance	34,906	
Maint. - Capital Improvements	26,000	
Utilities	27,090	
Growth in Hospitality (Conditional)	4,575	Conditional
Growth in Hospitality	4,575	
Total Property Expense	97,146	

Budget

Total Administration	211,000	23.5%
Contributions to CIF		
Contribution to CIF	9,038	
Contribution to CIF (Conditional)	18,075	Conditional
Total Contribution to CIF	27,113	3.0%
Total Expense	898,149	
Net Ordinary Income	(89,817)	100.0%
Conditional Expenses	72,300	
Net Ordinary Income		
Without Conditional Expenses	(17,517)	

Upon Council approval, the following conditional expenses will be funded when revenue balances permit:

Total Outreach	\$19,425
Caring & Sharing	\$7,350
Invest in Children, Youth & Family	\$13,725
Growth in Hospitality (Admin)	\$9,150
Growth in Hospitality (Property)	\$4,575
Capital Improvement Fund	<u>\$18,075</u>

Use of Gifts:

Operating Expenses (Salary + Admin. Expenses)	75%
Ministry to Members and Guest	8%
Ministry to Others	14%
Capital Improvement Fund	<u>3%</u>
	100%

2021 SAS Mission Initiative amounts have been incorporated into standard expense categories as follows:

- * Invest in Children, Youth, and Family ==> Children, Youth, and Family
Joanna & Carrie
- * Growth in Hospitality ==> 50% Administration, 50% Property
Diane/Visioning Team and Property/Visioning Team
- * Partnerships and Social Ministry ==> Outreach
Cindy H. and Outreach Committee
- * Care and Core Ministries ==> Caring and Sharing
Stephanie

Identified 2021 Capital Expenses:

AV & Technology	\$40,000
Upgraded phone system	\$8,000
Zoom Equipment for Classrooms and Conference areas	<u>\$30,000</u>
	\$78,000