

**Immanuel Lutheran Church  
Executive Church Council Meeting Minutes  
April 10, 2012**

**Attendees:** John Urbanski, Brian Nichols, Rick Harrison, Pastor Susan Weaver, Pastor Paul Nelson, Karen Travis, Lee Prinkkila

Absent: N/A

John called the meeting to order at 5:53 p.m.

Devotion provided by Pastor Susan

**Motions:**

Motion made	Made by	Second	Outcome of vote
Motioned to approve minutes from March 6	Rick H.	Brian N.	Motion carried

**Action Items Assigned:**

Action items	Assigned to	Target date	Status

**Reports:**

**Secretary's Report – Karen Travis**

- Review/approval of March meeting minutes as corrected.
- Change to “adding more hours” (not “interested in working full time”).

**Financial Secretary's Report – Rick Harrison (Handout A)**

- March was different than planned. Giving was less in March and below budget (somewhat a surprise). Same number of weeks as last year.
- March attendance was 240 fewer than 2011 (but there were more Lenten services in April). Without the Lenten services attendance was almost the same.
- We are on target for the budget for the year, however giving in March was \$2,300 less than last year.
- As we move into the fall, we discussed encouraging people to give through Simply Giving.

**Treasurer's Report – Brian Nichols (Handout B)**

- Short for the month; ahead year to date.
- Church expenses (personnel and building) are on target.
- Program expenses are lagging, but should catch up during the year (currently below plan). Because of the shortfall in giving for the month, the total (after Benevolence accrual) means expenses were \$6,000 more than giving. Payments are made quarterly.
- Building fund was at \$18,000 of giving for the month (\$2,000 over the mortgage).
- Pastor Paul will check to see if any new pledges came in over Easter.
- Building fund is at 6.4 months of mortgage payment.

**Vice President's Report – Lee Prinkkila**

- No report.

## **Other Business**

### Mortgage refinance update

- Rate was reduced to 4.75%. Current mortgage rate is a little above 6%. The fee will be one point (\$12,000).
- More details will be shared at the next meeting. We won't need to make a decision before the next meeting on May 1, and will know more about timing then.

### Fundraising Ideas

- Jewelry Fundraiser request: This isn't a church fundraiser or official Immanuel event. Kim Rathjen just wants to host it at Immanuel during the week. The group discussed how this fits with church policy, given that some of the businesses that would be included in the event would be making a profit (even though this is a fundraiser). Need to be sensitive about exposing our people to fundraising activities. The Committee agreed to approve the request, given the extraordinary circumstances surrounding this request, and in recognition of Kim's faithful service to Immanuel.
  - Lee suggested changing the policy to indicate that any group that wants to present their proposal to the Executive Committee for approval.
  - Group agreed that the Executive Committee must approve all fundraising activities from all groups going forward.
  - Event to take place May 11, 6-8 p.m.
- Parking Lot request: The Lion's Club has used our lot in the back and provided us a donation in previous years and have asked to use it again this year. Question if there is anything else on the schedule that would conflict: Arriving May 30 and stored for the week (through Saturday).

## **Pastor updates:**

### **Pastor Susan**

- Sabbatical update: Does not want three months for a restful retreat, sometime a year from now. Pastor Susan will provide a proposal.
- Doing a Celtic Christianity tour in Ireland and Scotland September 20 through October 3 (will take this as continuing education time, not PTO).

### **Pastor Paul**

- Good to have people helping with parking on Easter Sunday.
- Revisiting insights from the retreat (for further discussion at the Council meeting).

## **President items:**

- Annual Meeting minutes are ready to go
- Follow up at Council meeting on the retreat
- On room usage, John followed up with Kristin on giving music lessons
- John got a document from Gary that includes policies related to music lessons
- We need to keep focused on the constitution, with a transformational re-writing to look closely at the current structure—how many of these are internally oriented? Not sure yet what it would look like, but it would likely be a fruitful conversation. Our constitution is long and could be simplified.
- In the process of revisiting the memorials/endowment discussion. We used to treat it like a capital fund, but it needs to be more like estate planning.
- Lee suggested foregoing the financial reporting from the Executive Committee meeting (as it will be covered in detail at the Council meeting).

**Next Meeting:**

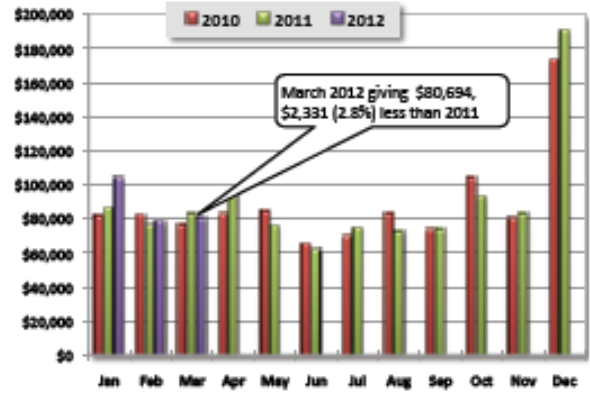
Next Executive Council meeting will be May 1, 2012 at 6:00pm  
Meeting adjourned at 6:46 p.m.

Prayerfully submitted,  
Karen Travis  
Church Council Secretary

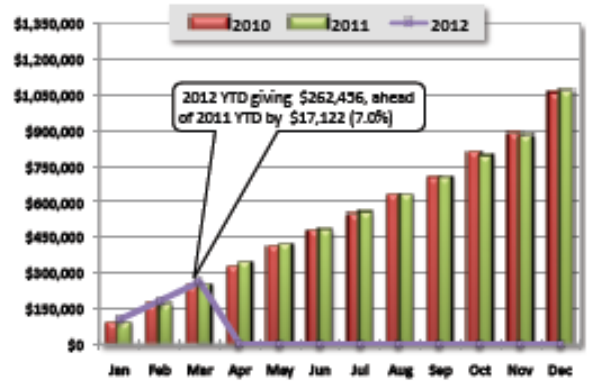
# Handout A: Financials

## Immanuel Lutheran Church Income Report for March 2012

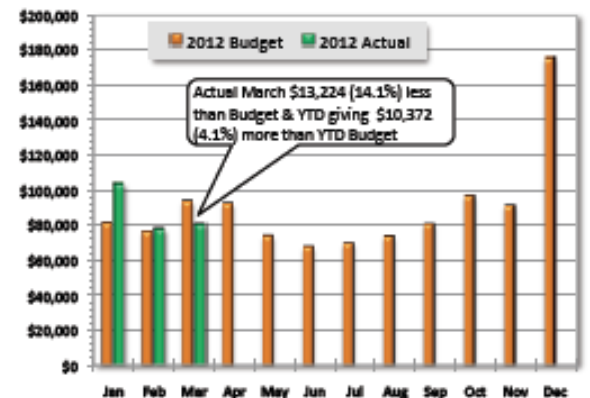
Monthly Giving						
Month	2009	2010	2011	2012	Var \$	Var %
January	69,088	81,681	86,230	103,744	17,514	20.3%
February	62,631	81,946	76,078	78,018	1,940	2.5%
March	102,801	76,333	83,023	80,694	(2,331)	-2.8%
April	96,332	82,488	94,939			
May	77,469	84,382	75,393			
June	63,109	63,110	61,327			
July	62,889	69,331	74,684			
August	82,315	82,890	72,215			
September	73,270	73,433	73,812			
October	76,167	103,989	92,878			
November	101,923	80,006	82,900			
December	171,377	173,149	190,460			
YTD	1,041,772	1,033,340	1,064,363	262,436	17,122	7.0%



Cumulative Giving by Month						
Month	2009	2010	2011	2012	Var \$	Var %
January	69,088	81,681	86,230	103,744	17,514	20.3%
February	131,718	163,627	162,308	181,762	19,433	12.0%
March	234,520	240,160	243,333	262,436	17,122	7.0%
April	331,052	322,648	340,293			
May	408,521	407,230	415,885			
June	473,630	472,340	477,412			
July	536,519	541,871	532,096			
August	618,834	624,761	624,312			
September	692,104	698,196	698,124			
October	768,271	802,183	791,002			
November	870,193	882,191	873,903			
December	1,041,772	1,033,340	1,064,363			



2012 Monthly Budget vs. Actual						
Month	Budget	Actual	Mo Var	Mo %	YTD Var	YTD %
January	81,483	103,744	22,259	27.3%	22,259	27.3%
February	76,681	78,018	1,337	1.7%	23,396	14.9%
March	93,918	80,694	(13,224)	-14.1%	10,372	4.1%
April	92,580					
May	74,121					
June	67,573					
July	69,966					
August	73,948					
September	80,873					
October	96,878					
November	91,309					
December	173,266					
Annual	1,075,000	262,436	-- NA --	-- NA --	(812,544)	24.4%



# Financial Summary

## Immanuel Lutheran Church March, 2012 Financial Summary

25%

	Current Month					Year to Date					Progress to Budget		
	Prior Year	Budget	Actual	Variance	% Var	Prior Year	Budget	Actual	Variance	% Var	YTD Giving / Expense	Annual Budget	% Budget YTD
Giving	\$ 83,025	\$ 92,342	\$ 80,694	\$ (11,648)	-12.6%	\$ 245,334	\$ 250,890	\$ 262,456	\$ 11,766	4.7%	\$ 262,456	\$ 1,075,000	24.41%
Benevolence - ELCA (13%)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ 138,710	
Benevolence - Other	\$ 789	\$ 1,123	\$ 628	\$ (495)		\$ 2,834	\$ 3,178	\$ 1,407	\$ (1,771)		\$ 1,407	\$ 74,690	1.88%
Church Expenses	\$ 70,414	\$ 67,986	\$ 67,452	\$ (534)	-0.8%	\$ 205,766	\$ 202,359	\$ 202,864	\$ 505	0.2%	\$ 202,864	\$ 803,975	25.23%
Program Expenses	\$ 4,666	\$ 5,898	\$ 3,138	\$ (2,760)	-46.8%	\$ 20,309	\$ 16,547	\$ 9,303	\$ (7,244)	-43.8%	\$ 9,303	\$ 70,625	13.17%
Total Expenses	\$ 75,869	\$ 75,007	\$ 71,217	\$ 3,790	5.05%	\$ 228,598	\$ 222,084	\$ 213,574	\$ 8,510	3.8%	\$ 213,574	\$ 1,088,000	19.63%
Giving less Expenses	\$ 7,156	\$ 17,335	\$ 9,477	\$ (7,859)		\$ 16,736	\$ 28,606	\$ 48,882	\$ 20,275	70.9%	\$ 48,882	\$ (13,000)	
Benevolence Accrual	\$ 15,783	\$ 17,209	\$ 15,505	\$ (1,704)		\$ 45,674	\$ 46,587	\$ 50,526	\$ 3,938		\$ 50,526	\$ -	
CUM Giving less Expenses	\$ (8,627)	\$ 127	\$ (6,028)	\$ (6,155)		\$ (8,627)	\$ (17,981)	\$ (1,644)	\$ 16,337	90.9%	\$ (1,644)	\$ (13,000)	

	Prior Month	This Month	Inc / (Dec)
General Fund Balance	\$ 93,048	\$ 102,525	\$ 9,477

### Highlights

- \* Giving in March was under budget by over \$11,000 - YTD giving is still \$12,000 over budget and \$17,000 over last year.
- \* Church expenses were within 1% of budget
- \* Program expenses were under budget by \$2,760
- \* Giving exceeded Expenses by \$9,477; Had accrued benevolence been paid out, expenses would have exceeded income by \$6,000
- \* Received \$18,097 for 5 for 50 campaign in March; Almost \$2,000 more than mortgage payment.
- \* General Fund balance including accrued benevolence liability is \$52,000

	Current Month					Year to Date					Progress to Budget		
	Prior Year	Budget	Actual	Variance	% Var	Prior Year	Plan	Actual	Variance	% Var	YTD Giving	Annual Budget	% Budget
Building Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -				
5 for 50	\$ 66,451	\$ -	\$ 18,097	\$ 1,976		\$ 46,427	\$ -	\$ 60,930	\$ 12,567				
Mortgage Payments	\$ 16,121	\$ 16,121	\$ 16,121	\$ -		\$ 48,363	\$ 48,363	\$ 148,363	\$ 100,000				

	Prior Month	This Month	Inc / (Dec)
Building Fund Balance	\$ 100,591	\$ 102,567	\$ 1,976
Coverage / Mo.'s	6.2	6.4	