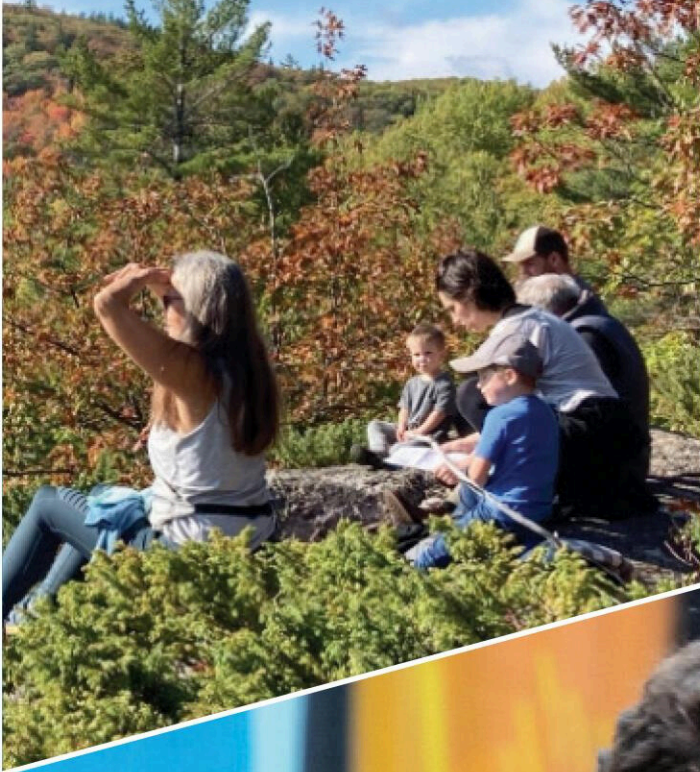




Evangelical  
Lutheran Church  
in America



ANNUAL REPORT  
2024

*Faith Lutheran Church*

28200 Portsmouth Dr., Menifee, CA 92586

# FAITH LUTHERAN CHURCH

2024 Annual Congregational Meeting

February 23, 2025

## 2024

# CONGREGATIONAL REPORT



### ***Faith Mission Statement***

Enriching Lives through Faith and God's Grace.

### ***Faith Vision Statement***

To build a strong Christian community that includes seniors in and around Sun City, and adapting our ministries to the changing dynamics of the greater Menifee area and surrounding communities.

# 2024 Annual Report

FAITH LUTHERAN CHURCH  
28200 Portsmouth Drive ▪ Menifee, CA 92586

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**Faith Lutheran Church**  
**2024 Annual Congregational Meeting**  
**February 23, 2025**

**AGENDA**

**Call to Order:** Diane Swarts

**Opening Prayer:** Pr. Ken Puccio

**Minutes of Last Annual Meeting (2/25/24):** Connie Gibson

**Elections and Voting:**

- a. Council Members
- b. Endowment Board Members
- c. Representatives to Synod Assembly

**Reports:**

- a. Council President's Report
- b. Ministries and Organizational Reports
- c. Treasurer's Financial Reports
  - i. Endowment Repayment: Motion to Repay Monies Transferred to the Church (2/3 written vote needed to approve)
  - ii. Land Sale Authorization: Motion to Clarify Document Signing Authority (Majority voice vote needed to approve)
  - iii. 2025 Budget: Motion to Approve the 2025 Budget as presented (Majority voice vote needed to approve)

**New Business**

**Lord's Prayer and Benediction**

**Adjournment**

New Council to meet in the library to elect new officers.

# MINUTES FROM ANNUAL MEETING FEBRUARY 25, 2024

## Faith Lutheran Church, Menifee, CA Annual Congregational Meeting February 25, 2024

The Annual Congregational Meeting was held in-person after the church service, and called to order by Council President, Diane Swarts. Eighteen members were required for a forum, 44 voting members were in attendance. The voting ballots were distributed and will be counted by Jean Miles, Annie Misko, and Bea Olsen. Joanne McGavran, as Parliamentarian, will ensure Rules of Order are followed.

Pastor Shane Freiberg opened with a prayer.

**Congregational Meeting Minutes** - Diane stated that last year's Annual Congregational Meeting Minutes were included in the 2023 Annual Report. She asked if there were any comments. None were offered. **Bill Brauer MOVED the adoption of the Minutes. Arlene Dressler seconded the motion; Diane asked that everyone mark the ballot section regarding the approval of the minutes.**

**2024 Council** – Diane mentioned that the outgoing Board members are Mike McGavran, Connie Gibson, and Jerome Stoner (deceased). Board members continuing in 2024 include Arlene Dressler, Sarge Hunter, Jean Miles, Amy Sinclair, Diane Swarts, and Harold Whitford.

Candidates include Pat Adams (one-year term), Connie Gibson (one-year term) and Steve Kent (three-year term). Diane asked if there were any additions to the ballot. **Amy Sinclair MOVED to add Mike McGavran to the ballot. Mike McGavran agreed to be placed on the ballot for a one-year term. A MOTION was made and seconded to close the ballot; BALLOT CLOSED. Diane instructed members to select new council members on their ballot.**

**2024 Endowment Board** – Pat Adams will leave the Endowment Board. Remaining members are Freddericka Bradshaw and Sandy Chandler. Candidates are Ron Biggs, Bill Brauer, and Lesly Culp. Diane asked if there were any additions. None requested. **Amy Sinclair MOVED to close the ballot and the motion was seconded; BALLOT CLOSED.**

**2024 Synod Representatives** – Diane announced that Kathy Kent and Mars Rosselli were on the ballot and asked if there were any additions. None requested. **Mike McGavran MOVED to close the ballot. Candy Pellechio seconded the motion; BALLOT CLOSED.** Diane asked that members mark their ballots.

Diane opened the floor for any comments/corrections to the Annual Report. None were received. She thanked all the committee chairs for their service and submittals to the Annual Report.

Mike McGavran presented the Finance Report. He mentioned that there is a correction to Page 29 of the 2023 Annual Report, first item under **2023 Budget and 2023 Actuals**. The percentage should be 115.1% of budget, not the stated 151.1%.

Mike indicated that we have a balanced budget by borrowing \$20,000 from Endowment and using \$23,263 from the Land Sale.

Other notable highlights:

- Plate offerings have shown an increase.
- The cost of an Interim Pastor may be higher than Pastor John's salary, due to experience, so that salary budget was increased 11%.
- The Office Administrator's salary will increase from \$18.00/hour to \$20.00/hour beginning March 1, 2024 and hours may need to increase as well considering Pastor John has left.
- Property and Liability Insurance increased by 10%, based on history
- Utilities were adjusted based on history and invoice stuffers indicating increases; phone/internet decreased due to new router.

Mike then reviewed the remaining assumptions with no comments from the congregants.

Mike then reviewed each item of the Finance Committee's motion.

1. **That the Budget includes a \$20,000 line item for monies to come from undesignated Endowment funds.** – No comments
2. **That the Budget includes a total of \$23,263 expected to come from the sale of the unused land to the City of Menifee.** – No comments other than Amy Sinclair asked about the City Meeting, which will be discussed later in the meeting
3. **That should the land sale be delayed, or other events result in a Budget shortfall, any shortfall amount may, upon a majority vote of the Church Council, be offset by additional monies from undesignated Endowment funds.** – Lesly Culp asked if there was a specified amount, in which Mike replied that it will be based on the need to balance the budget.
4. **That the Budget contains expenses for a full-time Pastor for the entire year (11% higher than the amounts paid in 2023) in anticipation of an Interim Pastor while we go through the Transition and Call process.** – No comments

5. That any such unspent expenses for a full-time Pastor during the year may be transferred to the 1000.08 New Pastor Reserve Fund on the Balance Sheet upon a majority vote of the Church Council. Such transferred amounts would be set aside for use in paying expenses associated with the eventual Call of a new Pastor. – No comments
6. That an increase from 20 hours to a maximum of 32 hours weekly may be needed for the Office Administrator during this transition period, subject to mutual agreement by the Office Administrator and Council. – No comments
7. That the intent is to return to Endowment all monies transferred from Endowment, upon a majority vote of the Council at such time as Council determines, along with an additional amount to help offset lost Endowment income, such amount to be determined by Council with participation by the Endowment Board. – No comments

Pat Adams questioned why the Piano Tuning item was not included in the budget, as she heard it is important to keep the piano in good working order. Mike mentioned that the budget is based on actuals, so evidently service hasn't been done, so no money moved forward. If needed, we will have it tuned and just be over budget in that category.

Shirley asked about getting a garbage disposal installed in the kitchen. Mars mentioned that she understood that it was not possible. Mike mentioned that if we wanted to look into that, the charges would be applied to the property expense category.

**The Finance Committee MOVES, and the Church Council recommends, that the 2024 budget be approved as presented with the understanding:**

1. That the Budget includes a \$20,000 line item for monies to come from undesignated Endowment funds.
2. That the Budget includes a total of \$23,263 expected to come from the sale of the unused land to the City of Menifee.
3. That should the land sale be delayed, or other events result in a Budget shortfall, any shortfall amount may, upon a majority vote of the Church Council, be offset by additional monies from undesignated Endowment funds.
4. That the Budget contains expenses for a full-time Pastor for the entire year (11% higher than the amounts paid in 2023) in anticipation of an Interim Pastor while we go through the Transition and Call process.
5. That any such unspent expenses for a full-time Pastor during the year may be transferred to the 1000.08 New Pastor Reserve Fund on the Balance Sheet upon a majority vote of the Church Council. Such transferred amounts would be set

aside for use in paying expenses associated with the eventual Call of a new Pastor.

6. That an increase from 20 hours to a maximum of 32 hours weekly may be needed for the Office Administrator during this transition period, subject to mutual agreement by the Office Administrator and Council.
7. That the intent is to return to Endowment all monies transferred from Endowment, upon a majority vote of the Council at such time as Council determines, along with an additional amount to help offset lost Endowment income, such amount to be determined by Council with participation by the Endowment Board.

**Arlene Dressler seconded the motion. MOTION ADOPTED.**

Diane asked that the congregants complete their ballots at this time and that the ballots be collected and counted.

Mike McGavran then presented an update on the park project. Diane and Mike have attended a couple of meetings regarding easements. The initial easement request was for 25 parking spaces, which we requested be changed to 12. They requested full liability and we countered with bilateral responsibility (park visitors = city; church members = church). We also recommended shared maintenance responsibility. A second draft is being updated by the city attorney and is expected in a couple of weeks.

There will be a meeting on March 4, 2024, at 1:00 p.m., which the city will host. Neighbors of the church have been invited to this Sun City Green Space Community Engagement Meeting, as well as church members.

Once Mike and Diane agree with the city's proposal, the motion will be taken to Church Council for approval and then a special congregational meeting will be held for members' approval.

Mike asked if there were any questions and Amy asked where the money from the land sale would be spent. He replied that the Finance Committee will work on where to park the money while we decide where to spend it. The congregation will be asked for their input as well (expand ministry, choir, organist, etc.).

### **Voting Results:**

### **Approval of Minutes from Last Meeting 2/26/2023**

Yes: 41

No: 1



**Ballot for 2024 Council**

Pat Adams: 41

Connie Gibson: 41

Steve Kent: 41

Mike McGavran: 35

**Ballot for 2024 Endowment Board**

Ron Biggs: 41

Bill Brauer: 42

Lesly Culp: 40

**Approval of 2024 Synod Representatives**

Kathy Kent: Yes – 41; No – 0

Marlene Rosselli: Yes – 43; No – 0

**Approval of 2024 Budget**

Yes: 43

No: 0

Diane asked the 2024 council members to meet in the library after they picked up their refreshments to elect officers, committee liaisons, and set meeting times.

Meeting adjourned with the Lord's Prayer.

Submitted by: Connie Gibson, Secretary

## 2025 VOTING AND ELECTIONS

### Church Council: Review ballots

#### **Thank you to outgoing Council members:**

Mike McGavran

Amy Sinclair

#### **Thank you to remaining Council members:**

Frank Ehrig (2026)

Steve Kent (2027)

Jean Miles (2026)

Diane Swarts (2026)

#### **Council Nominees: (elected by Ballot)**

Pat Adams, Incumbent (1 year)

Connie Gibson, Incumbent (1 year)

Bea Olson (3 years)

Marlene Rosselli (3 years)

Motion to close nominations

Election

### Endowment Board: Review Ballots

#### **Thank you to outgoing Endowment Board members:**

Lesly Culp

#### **Thank you to remaining Endowment Board members:**

Ron Biggs (2026)

Bill Brauer (2026)

#### **Endowment Board Nominees (1 year terms, elected by Ballot):**

Freddericka Bradshaw

Sandy Chandler

Motion to close nominations

Election

## Council Nominees:

**Pat Adams for Council (1 year):** Service in the church has always been a vital part of my life. During decades as a pastor's wife, I focused on education, music, and Bible study as my primary areas of interest. Professionally, I spent over twenty-nine years in public education, mainly as a high school English teacher in Ohio, before retiring in 2003 to move with my husband in order to be near our family in Southern California. After joining Faith in 2019, I was elected to the Endowment Fund Board in 2020, then re-elected two years later. During that period, I served as the Board's chairperson for almost three years. For the past year, I have served on the Church Council, delivered sermons twice, shared an Abundant Life talk during the stewardship emphasis, and presented two dramatic monologues for special Wednesday evening services. I enjoy participating in Mary Circle by sometimes leading Bible studies. In addition, I am a member of the Transition Team as well as the Worship and Music Committee, and I serve as a lector. I appreciate having such opportunities to serve.

**Connie Gibson for Council (1 year):** I am what I have heard referred to as a "cradle Lutheran." I became a member of Faith Lutheran Church on October 24, 2021 after moving to Menifee from Ontario, where I was a member of Christ Lutheran Church in Chino. I am currently the Secretary for your Church Council. I am also the Secretary for W-ELCA and have participated in the Outreach and Fellowship Committees. Before retiring in March of 2020, I was the Executive Assistant to the Executive Manager of Operations at Inland Empire Utilities Agency, a water recycling and composting facility. Much of my career has been in the administrative field, with a few years spent in purchasing. My hobbies include sewing/quilting, crafts, gardening, LEGOs, jigsaw puzzles, and you can find me walking with the neighborhood women just about every morning.

**Beatrice "Bea" Olsen for Council (3 years):** My husband, Dick, and I moved to Sun City/Menifee in 2008 from Westchester (Los Angeles). While in Westchester, we were members of Westchester Lutheran Church for over 35 years. I was Circle chair and President of WELCA while attending Westchester Lutheran. After living in Sun City for 14 years we moved to The Village in Hemet in July 2022. I am retired from the airline industry having worked as an Executive Secretary/Administrative Assistant in various Sales and Marketing Departments for Western Airlines, Air New Zealand and Qantas Airlines for 35+ years. We became members at Faith Lutheran shortly after moving to Sun City. While at Faith Lutheran I have been active with WELCA serving as President, Vice President and Secretary, participating in Circle Bible study and Circle leader as well. Also presently serving on the Finance Committee. In the summer we travel cross

country to our home in Benson MN for 3-4 months. I look forward to serving on the Faith Council if elected.

**Marlene Rosselli for Council (3 years):** I have been involved in church membership since I was confirmed, committed my life to the Lord and decided to always attend church regularly. I was active in Luther League (Youth Group), taught Sunday School, Vacation Bible School and attended California Lutheran College. As an adult, I sang in the choirs of all my churches and served on three Worship and Music Committees, including here at Faith. I am passionate about both Worship and Music. For two summers I worked at Camp YOLIJWA (now known as Luther Glen), one as a Secretary and another as the Program Director. I was a public school teacher in Ventura County for 38 years. I moved to Menifee to be closer to my family. I have been a member of Faith since September, 2017.

### **Endowment Board Nominees:**

**Fredericka Bradshaw for Endowment Board (1 year):** I am a sinner saved by grace and also a new creature in Christ. While attending several Lutheran churches, I participated in the following:

Event Coordinator for a year, inviting guest speakers from the community and a retreat (we did a foot washing exercise).

Attended Bible studies.

On prayer chains/prayer groups.

Participated in Summer Bible School.

Taught children's Bible School.

Served communion to the homebound.

Trained to provide a sermon during a Lent season.

On committees to provide food/serve/clean up after memorial services.

Chaperone overnight with families spending the night at church.

Supported church's orphanage in Mexico.

I will be honored to serve on the Endowment Board.

**Sandy Chandler for Endowment Board (1 year):** I have happily served on the Endowment Board for the last 2 years as secretary. I was born and raised in San Bernardino. Our family became charter members of Highland Avenue Lutheran Church in December 1951 where I remained a member until transferring to Faith Lutheran 5 years ago. We moved to Sun City December 1, 2018 and I retired January 31, 2019 after 25 years at Coldwell Banker Running Springs Realty in property management. Previously, I worked for 17 years at Suverkrup Lumber Company as office manager/bookkeeper. I graduated from Eisenhower High School in Rialto in 1969 and attended San Bernardino Valley College and Skadron

Business College with an AA in general accounting and general business. I have always gravitated to service groups. As a Rainbow Girl (Masonic), Beta Sigma Phi, Running Springs Women's Club and Soroptimist International of Running Springs, where I was president 3 times and secretary 2 times and on various committees. At Faith Lutheran Church, I have been on the finance committee, served as WELCA treasurer and as a lector. I look forward to continuing service to Faith Lutheran Church.

## TRANSITION TEAM UPDATE FOR THE 2024 ANNUAL REPORT

The Faith Lutheran Church Menifee Transition Team is excited to be working with our Pacifica Synod to find an appropriate interim or consulting pastor. Unfortunately, there is a great shortage of pastors at this time and so we are moving ahead without an actual interim pastor for now, with guidance from the Synod. We are hoping to get at least a part-time consulting pastor, to work with the transition team and then later with the Call Committee.

The main task of the transition team is to complete a document called the MSP (Ministry Site Profile). This document will be published on the Synod website and gives potential pastor candidates information on who we are as a church at Faith Lutheran Menifee, and what we are looking for in a pastor. The transition team has been drafting our church demographic information and other responses that we need to complete for the MSP. Once the MSP is completed it will be carefully reviewed by our Pacifica Synod bishop's representative and our elected church Council. After the final review is done, the MSP will be uploaded on to the Pacifica Synod website for potential pastors to read and to respond if they are interested in our church.

A congregation wide survey is currently being drafted by the transition team in order to gather information from our church members with regard to what members think/feel is important in a new pastor and what direction our church should be heading in.

The transition team absolutely wants input from the whole congregation and to this end, we will be hosting several small group meetings which will give church members an opportunity to provide input and tell the transition team what you feel is important in a new pastor for our church, and what we want to emphasize as a church moving forward. The transition team is hoping to have these small group meetings over the next couple of months beginning in Springtime 2025. All church members will have an opportunity to attend one of the small group meetings and we hope to get as much active participation as possible from a majority of our congregation.

The transition team has made significant progress in drafting the MSP and we look forward to getting together with congregation members for the small group meetings.

*Faith Lutheran Church, Menifee, Transition Team: Pat Adams, Sandra Miller, Candy Pellechio, Retired Pastor Ken Puccio, and Amy Sinclair*

## COUNCIL PRESIDENT'S ANNUAL REPORT 2024

Dear Members of Faith,

As we stand at the start of a new year, I want to take a moment to reflect on the journey we have traveled together this past year.

This past year has been one of challenges and grace. We have celebrated moments of joy, mourned with those that grieve, and extended love and support to one another in times of need. Through it all, God has been faithful, guiding us with His wisdom and giving us His peace.

We have witnessed the power of community, through our worship, outreach programs, and acts of kindness. We have had the privilege of meeting and getting to know Pastors from various places and interesting experiences.

Together we have strived to express the teachings of Christ, shining His light in our families, neighborhoods and beyond.

As we step into the year ahead, let us carry forward the lessons learned.

Let this be a year where we deepen our faith and continue to serve as a beacon of hope and love in a world that so desperately needs it.

I encourage each of you to take time to seek God's vision for your life in the coming year.

Let us pray together for wisdom, strength, and renewed purpose, trusting that the same God who has brought us this far will continue to lead us forward.

Thank you for your commitment, your prayers and your love for this congregation.

I am so grateful to walk this journey of faith with each of you and excited to see the blessings that 2025 will bring.

Please take a moment to review the pages in this annual meeting report. Your committees have done amazing things this year.

May God's peace and joy fill your hearts as we enter this new season together.

With love and blessings,

*Diane Swarts, Council President*

“ENRICHING LIVES THROUGH FAITH AND GOD’S GRACE”

WE DID IT!!!!!!!

## 2024 Member Activity / Statistical Data - Pastoral Ministry

Total Members at Beginning of 2024: **130**

	Removed	Added
Members Deceased:	10	
Members Transferred Out:	11	
Members Inactive (moved to Friends)		
Members Transferred In:		4
Members Returned/Reinstated		
Members Received by Baptism:		
Members Received by Affirmation:		
Members Received as Associates:		
	-21	+4
	Total	113

Total at End of 2024: **113**

Total Households Beginning of 2024: **97**

Average Worship Attendance for 2024: **44** per Sunday



# 2024 REPORTS OF STANDING COMMITTEES AND ORGANIZATIONS

## CHEER/EUCHARISTIC MINISTRY ANNUAL REPORT 2024

“Like good stewards of the manifold grace of God, serve one another with whatever gift each of you has received” *1 Peter 4:10*

At the end of December, we have twenty homebound members who are unable to attend worship regularly. We are visiting, reading devotions, bringing communion, taking them to their doctor’s appointments or running errands with them or for them. We had a group of ten meet at Pacifica for Fun, Fellowship, Food and Crafts. Everyone had a good time. Pastor Shane was with us and that made all the ladies happy-they enjoyed their time with him. We are planning to do this monthly. We have six members who have moved out of our area, but they are receiving cards and phone calls.

We delivered again this year fifteen Christmas bags, made by our W- ELCA group. Everyone enjoyed their presents and especially knowing that we are thinking of them.

A special thank you goes to all our Cheer Committee Members. Freddericka has continued to visit and give communion on Sunday to any member who could not come to church. She also visits members who are in the hospital or care centers and gives communion. Debbie Ehrig visits four members at least once a week and she will run errands for them. She has also taken on calling members and sending cards for any occasion. We also want to give a thank you to Pastor Shane-it’s so wonderful to have him give Pastoral Care to our members in need. We are also grateful to Bea Olsen and Diane Swarts who are also on our cheer committee.

We are making our Cheer Committee fun for everyone. Our homebound members enjoy our company, and we are very blessed to spend time with them-they make our day! Please let us know if you would like to take part in our committee-joining the fun!

*Cheerfully in Christ, Kandie Hulme - Cheer/Eucharistic Ministry Coordinator*

## EDUCATION COMMITTEE ANNUAL REPORT 2024

Dear Faith Lutheran Church Family, and Friends,

Christ be with us all. During the past year we worked together to offer Bible based Christian education opportunities for our whole congregation, and we will continue to do so in the coming year.

The women's Bible study circles using the "Gather" Lutheran magazine are meeting monthly and all are invited to attend. We have continued having an evening Bible study once a month at church. In addition, our congregation member, retired pastor Ken Puccio, has given an open invitation to all members of Faith Lutheran Church to participate in a computer-based Bible study that he leads via Zoom. Please contact the church office for information on the days and times of these Bible study meetings.

We continue to have Sunday School Bible lessons during worship on Sunday mornings. All children are encouraged to attend. We have been experimenting with having two different classes most weeks. One class with the younger kids, where we have a Bible lesson and then an activity, such as singing a song, or doing a craft, or a coloring page. Roderick Sinclair has been teaching an age-appropriate Sunday School class for our slightly older youth. This has been well received so far. We will continue having Sunday School as long as we have active volunteers to lead the lessons. If you are interested in volunteering with our church youth, please contact the church office for information.

For your information, we provide weekly children's bulletins available to print out from our church website. There are also a few children's bulletins on a table in the narthex along with other supplies for quiet activities to help keep children and youth occupied during worship services. The weekly bulletin can be found on our church website at: <https://faithmenifee.com/bulletin-files>.

As a reminder, we have a dedicated Nursery room with books, and toys and so forth, for little ones who need time away from the sanctuary during worship services. Children must be supervised at all times. There is a speaker set up in the nursery room so that the sanctuary worship service can be heard.

The education team is looking forward to hosting more activities during the coming year and providing ways to continue our Christian education and learning.

The Peace of Christ be with you all.

*Amy Sinclair, Education Committee Chair*

## ENDOWMENT FUND ANNUAL REPORT 2024

The Endowment Fund provides a means for receiving and managing gifts, memorials and bequests with the desires of the donor and the constitution bylaws. The members of the Endowment Board strive to be faithful stewards in our decision making.

During our first meeting we chose the makeup of this year's Endowment Board.; Bill Brauer as chairperson, Ron Biggs as vice chairperson, Freddericka Bradshaw as scholarship coordinator, Sandy Chandler as secretary and Lesly Culp as treasurer.

At the direction of the church council, the Board transferred \$20,000.00 to the church in accordance with the bylaw passed in the 2019 meeting to support the current year's budget.

We began receiving scholarship applications in February. In May when the scholarship application process closed, we awarded scholarships of \$700 each to four deserving applicants, William Roy, Nicole Storz, Emma Lee Chapman and Mami Brunch Aro Sandaniaina. We added the names of recipients on the Endowment Board plaque in the hall.

After the scholarship process was completed, we received notice that one of our own, Roderick Sinclair applied to and was accepted to Seminary. We held a special meeting to discuss this and subsequently awarded Roderick an endowment gift of \$500.

We are grateful for the opportunity to serve.

Respectfully submitted,  
*Bill Brauer, Endowment Board Chair*

## PROPERTY COMMITTEE ANNUAL REPORT 2024

As a new member at Faith Lutheran Church, I saw the need for helping Harold with property maintenance. I enjoy working outdoors and I volunteer my time as I am able around my work/social schedules. Starting around the middle of 2024, I took an aggressive approach to weed abatement throughout the property. This included physically pulling up the weeds, as well as applying liquid products to reduce the chance for regrowth. The work associated with this is a year-round project. Trees along the street side and inside the property were also trimmed. Palm trees within the property limits are trimmed on an as needed basis.

However, the 2024 year, for the most part, was low key. Small projects within and outside of the Church were attended to when notified, such as working on sprinklers, door latches, replacing/adding lighting, hanging signage for AED device location, and helping with the new sound system when needed.

In 2025 and with the sale of the vacant property owned by Faith Lutheran to the City of Menifee for a proposed park, funds may be available for necessary upgrades to the sprinkler systems to the numerous planters, along with parking lot light improvements, low maintenance landscaping and needed indoor repairs/maintenance.

We are always looking for people to help with any or all the upcoming projects to help keep the church building and grounds maintained. An outdoor church workday may be in our future...we'll keep you informed!

*Looking forward to new opportunities with yours and God's help,  
Frank Ehrig*

## STEWARDSHIP COMMITTEE ANNUAL REPORT 2024

“Lord fill us with dreams and ideas and help us find pathways, and let us gather people to share the joys”

This was a great year for building foundations for future stewardship ideas and projects. Here is some of what was accomplished:

- Requested donations for working BBQ Grills. Four were offered and collected. Fellowship cleaned them up and made use of them at the church picnic in September.
- Purchased the **SALT Annual Giving Campaign** materials. The giving campaign was conducted as follows leading up to “Pledge Sunday”:
  - On six occasions our fellow members offered their personal “Moments of Abundance”
  - One letter to members was sent on each of three weeks.
  - The offertory highlighted a different ministry, each for two weeks.
  - Introduced “Collaborative Pledging” where members would allow Finance to tally up their pledges for a total that could assist in future budgeting and planning.
  - The new sound system was helpfully deployed the week prior to Pledge Sunday.
  - The total of all income is Pledges + Plate donations. This year, as a result of these efforts, income will be Plate + Private Pledges + \$91,320 in Collaborative Pledges. This will give us a foundation for budgeting in future years.
- Vagabond Theater Group was gladly accepted to use our facilities in pursuit of their mission.
  - For the use of the Fellowship Hall for rehearsals they donated \$250 to the church in the Spring.
  - In October Vagabond theater held six performances. Stewardship set up and managed concessions. Net proceeds, to be applied to a new sound system in the Fellowship Hall, including a donation from the group of \$491, totaled \$729.
  - A total of 144 tickets were sold, bringing new people into our space for a good experience.
- Stewardship coordinated development of the new sound system with the Worship and Music Committee.

- Work on design, development, and implementation began mid-May.
- Donor approval, purchasing, and construction was completed in September.
- The main sound system installation was completed in October.
- Final work was completed in late November to include live streaming capabilities.
- A camera upgrade was added in December for better images from the center camera in the back of the Sanctuary.
- The donor has agreed to allow the remaining funds to be used for any maintenance and tech support needed over a longer term.

In the coming year we expect to expand on what has been built thus far, and create new opportunities with fewer obstacles than in the past. All are welcome to join our effort to dream, brainstorm, and find pathways to a long future of joy at Faith Lutheran Church.

*Respectfully submitted, Steve Kent, Chair*

## FELLOWSHIP COMMITTEE ANNUAL REPORT 2024

The Fellowship Committee strives to promote and provide activities and opportunities where we can all gather to enjoy one another's company, socialize and support each other in Christian friendship, outside of traditional church worship service times.

We hosted BINGO games every three months to an increasingly large and enthusiastic group of members and friends. We plan on continuing this fun event.

We had monthly ice cream socials over the summer (three this year). We hope to increase the number next year. This was a well-received event.

Faith Family night baseball game was also on our agenda for July at Lake Elsinore Storm Ballpark.

In September our beautiful patio was used for a Barbecue. We grilled hamburgers and hotdogs with all the trimmings, plus sides. Many of our members, plus friends participated. It was a great success. We hope to repeat this event.

Our Fellowship Committee organized and hosted Lenten and Advent soup suppers after inspirational services. Our souls and bodies were filled.

We discussed purchasing a new freezer. Kathy and Steve Kent followed through with this. With a partnering with W-ELCA, this project was accomplished.

The Fellowship Committee is looking forward to new opportunities and continuing current ones to connect in Christian brotherhood and friendships in the coming year.

Members of the Fellowship Committee: Judy Brosz, Kathy Kent, Debbie Ehrig, Connie Gibson, Diane Swarts and Kandie Hulme. And you. We would gladly welcome new members.

God Bless Us All.

*Faithfully submitted by the Fellowship Committee*

## WORSHIP & MUSIC COMMITTEE ANNUAL REPORT 2024

**Psalm 47:1-2a – Clap your hands all you peoples; shout to God with loud songs of joy. For the Lord, the Most High is awesome.**

### **The Year in Review:**

- Average attendance is lagging behind 2023 to about 35-50.
- A wide variety of Supply Pastors have served including Pastor Rex Wignall, Pastor Shane Freiberg, Pastor Karon Marohn, Pastor Rich Ajer and Pastor Glen Egertson.
- Lay preaching was done by Roderick Sinclair, Pat Adams and Steve Kent. Pastor Ken Puccio has offered to consecrate the communion elements whenever we have no Supply Pastor.
- Dramatic Readings were offered for Midweek Lenten and Advent worship by Pat Adams, Lorna Harrison, Steve Kent, Mike McGavran, David Moe, and Amy Sinclair in addition to the Holden Evening Prayer Service.
- A new Sound System was completed at the end of October. Many adjustments and “tweaks” are still occurring.
- Many thanks to our Anonymous Donor for the new Sound System.
- Many thanks to Steve Kent who organized the plan, purchase and installation of the Sound System. Many hours were put in by Steve and his helpers.
- Thanks to Jim Loughboro for facilitating the use of the Scissor Lift to reach the high places and to his employer, United Rentals for donating the cost of this equipment which was used for the installation of the Sound System.

### **Goals for 2025:**

- Continue to pray for our congregation’s worship life and the eventual call of a Pastor.
- Continue to provide meaningful worship.
- Continue scheduling Supply Pastors until we are able to have an Interim.
- Continue to welcome Lay Preachers if unable to find a Supply Pastor.
- Recruit more persons to be trained to run the Sound System.
- Try to seek out college students as interns who can run the Sound System as a means of fulfilling a course requirement of hands-on practice hours.
- Secure proper licensing and authorization to provide online streaming of our Worship Services. This will entail paying additional fees for these licensing and copyright requirements
- As always, recruit more volunteers to be Worship Assistants.



**Members of Worship & Music Team:** Pat Adams, Kathy Kent, Steve Kent, Marlene Rosselli, Amy Sinclair

**Many thanks and appreciation to all who served as Worship Assistants in 2024:**

ASSISTING MINISTERS: Steve Kent, Joanne McGavran, Candy Pellechio, Marlene Rosselli, Roderick Sinclair

LECTORS: Pat Adams, Bill Brauer, Sandy Chandler, Lorna Harrison, Kathy Kent, Steve Kent, Danielle Maddox, Joanne McGavran, Mike McGavran, Diane Molina, Candy Pellechio, Marlene Rosselli, Amy Sinclair, Roderick Sinclair

USHERS: Judy Appel, Gina Howe, Annie Misko, Diane Molina

GREETERS & ATTENDANCE TAKERS: Judy Appel, Evelyn and Rudy Bosinger, Arlene Dressler, Dave Fisher, Kandie Hulme, Shirley Houghton, Kathy Kent, Kent and Carol Kobersteen, Joanne McGavran, Mike McGavran, Diane Molina, Pat Olson

ALTAR GUILD: Debbie Ehrig, Kandie Hulme, Diane Molina, Marlene Rosselli, Kay Thomas

POWERPOINT: Lynn Bennett, Bill Brauer, Candy Pellechio, Mike McGavran, Marlene Rosselli

SOUND TECH: Steve Kent

HYMN PLANNERS: Ron Biggs, Lorna Harrison, Kathy Kent, Marlene Rosselli, Amy Sinclair

*Submitted by Marlene Rosselli, Chair*

## OUTREACH COMMITTEE ANNUAL REPORT 2024

Outreach is a mission Christ calls us to as a church community and as individuals. Here at Faith Lutheran, the Outreach Committee provides you with many opportunities to give and volunteer in sharing the love of Christ with our Menifee community.

After a smooth leadership transition in Jan 2024, Joanne McGavran was able to step down as chair, but thankfully not away from the mission. Kathy Kent, Debbie Ehrig and I (Candy Pellechio) took on the outreach leadership mantle.

In 2024 we continued a successful partnership with the Community Cupboard food bank with weekly food donations and the Souper Bowl in February 2024. The Christmas Giving Tree benefitted the Community Cupboard with over \$800 in gift cards. In partnership with the local Lions Club, we collected eyeglasses and eyeglass cases and then hosted a Lions Club Eye Clinic here at Faith. The Blessing of the Animals in October was successful and we continue to pray for the growth of this event as the community has a strong commitment to their many pets. Our God's Work, Our Hands event donated over 100 hygiene kits for the Central City Lutheran Mission supporting their work with the homeless here in the Inland Empire. We also continue to welcome and encourage visitors at Faith Lutheran and help them navigate the path to become members of our thriving, loving and faithful community.

This year was also one where we tried out many new ideas.

- After launching our partnership with Soles4Soles in Feb 2024, we collected over 700 pairs of shoes.
- May to July brought a new Christmas in July event where we collected over \$1200 in gift cards for MilVet, supporting active and retired members of our military.
- Additionally, several members have started attending the MilVet monthly packing events of care packages for active-duty service members.
- We participated in Menifee's Fall Festival with a booth where we greeted many of the thousands who attended, giving out Halloween candy and small craft kits for the kids, had MilVet postcards filled out thanking our military for their service, and we gave away a quilt from WELCA's Snip 'N Stitch group, all while sharing flyers and information about the many happenings here at Faith Lutheran and wearing our T-shirts!

- Several of our parishioners attended Faith and Blue, an event put on by the Menifee Police Dept and local churches through the Menifee Interfaith Council, where we helped pack care packages for MilVet.
- Faithwear was launched with many in the congregation purchasing T-shirts, sweatshirts and hoodies with Faith Lutheran's logo. We now get free advertisements everywhere they wear them proudly.
- In September we started the Menifee Reads! Book Club (with its own Facebook group), for the Menifee community at large, meeting here at Faith Lutheran. The group continues to build enough interest and participation that we will launch its day group in February of 2025.

All this and we still have a few ideas for 2025. If you have any ideas, please let "us" know! Who is "us"? The active committee members include Judy Brosz, Debbie Ehrig, Kathy Kent, Joanne McGavran, Annie Misko, Candy Pellechio and Diane Swarts. Thanks to all of them for their commitment to this mission. A special thanks to Evelyn Bosinger who quietly delivers to the Community Cupboard weekly and to all those who put out the signboards each week to help publicize our worship services, including Frank Ehrig, Steve Kent, Richard Konrad, Jim Loughboro, Gregg McGavran, Mike McGavran and Jack Miller.

How can you help be part of the mission and catch the spirit for helping our community? Come check us out at the Outreach committee meetings every 2nd Tuesday of the month at 2:30pm in the library. You do not need to be invited, and you are not making a major commitment by checking us out. Outreach is all of the things we do to support this mission, volunteer to help with an event, participate, contribute where and when you are able. Be a part of it for the glory of God!

God bless you for all your support in 2024.

*Respectfully submitted, Candy Pellechio*

## WOMEN OF EVANGELICAL LUTHERAN CHURCH OF AMERICA (W-ELCA) ANNUAL REPORT 2024

**2024 saw Women of the ELCA gathering** each month in two Bible study groups. The *Gather Magazine* was the source of our monthly circle Bible studies for Mary Circle. Our evening circle studied “Women of the Bible” by Marina Hofman.

**Our 2024 Women of the ELCA Board** consisted of Bea Olsen, President, Diane Molina, Vice President, Connie Gibson, Secretary, Arlene Dressler/Kandie Hulme, Treasurer, Joanne McGavran, Parliamentarian. Circle Chairs were Eileen Johnson, Evening Circle and Candy Pellechio, Mary Circle. Our Snip and Stitch Quilters were led by Eleanor Diaz.

We held four General meetings in 2024, plus our members attended two Pacifica Synod Women of the ELCA gatherings.

**March 23** was our spring general meeting and luncheon with Claire Sekafetz from Central City Lutheran Mission in San Bernardino as our guest speaker.

**April 13** was our Women of the ELCA Pacifica Synod Spring Gathering at Our Saviors Lutheran Church in Banning CA. Three members from Faith attended this gathering.

**June 22** was our annual fundraiser and luncheon with the Rancho Rockers from Rancho Cucamonga providing the entertainment. The Care Project, a non-profit organization supporting breast cancer patients and survivors, were the recipients of \$1,415 we raised.

**September 21** was our fall general meeting and luncheon. We heard speakers from the Senior Advisory Committee, Hospice of the Valleys, and Miller Jones Mortuary.

**October 18-19** was the Pacifica Women of the ELCA Synodical Convention and Gathering at Spirit of Our Saviors Lutheran Church in San Bernardino CA. Five women from Faith attended this weekend event. Diane Molina was our voting member attending.

**December 14** was our general meeting and Christmas Party with a Purpose. 22 of our church women attended. Lunch and fellowship were enjoyed by all.

Our thanks go out this year to our Faith family for their generous giving. **Thankofferings of \$910 were received this year.** These funds were sent

directly to churchwide Women of the ELCA to be used where needed.

Our thanks be to God for **ALL** who participated in and supported Women of the ELCA here at Faith Lutheran for all that we accomplished together in 2024. If you're not yet active in Women of the ELCA, why not give it a try and join us for our monthly daytime or evening Bible study or a quarterly event. **All women are always welcome!!**

*In Christ, Bea Olsen, President, Women of the ELCA*

### **W-ELCA AUDIT COMMITTEE ANNUAL REPORT 2024**

We have examined the books and records of the Women of the Evangelical Lutheran Church of America, Faith Lutheran Church, and have found them to be in proper order according to generally accepted accounting practices.

The balance on hand as of December 31, 2024 is \$3,945.16. The Convention Reserve Fund balance is \$164.39, the Memorial Fund balance is \$1,016.23, the Snip 'N Stitch balance is \$513.50, the Sunday Coffee Fund balance is \$902.97, leaving a general spending balance of \$1,348.07.

*Respectfully submitted,  
Bea Olsen, Kandie Hulme, Lorna Harrison*

# ENDOWMENT FUND TREASURER'S REPORT 2024

## ENDOWMENT FUND BALANCES for DECEMBER, 2024

		ELCA ENDOWMENT FUND POOLED TRUST				MISSION INVESTMENT FUND					
		FLC ENDOW FUND E271613		PIXLER-BAKER E272254		5507 Key-Hall		4622 Demand Checking			
(Month End Market Value Balance)		78,166.98	48,421.91			23,142.00	0.00	4,563.27	1,686.06	444.68	
+ PREV BAL			48,421.91	0.00		23,142.00	0.00	4,563.27	1,686.06	444.68	
+ MON CHANGES			0.00	0.00		0.00	0.00	449.60	2.28	0.00	
= CUR BAL		21,683.00	56,483.98	48,421.91	0.00	23,142.00	0.00	5,012.87	1,688.34	444.68	
Must Keep Principle Amount		21,683.00		36,000.00		23,142.00					
		UNRESTRICT				KH CD	UNRESTRICT	PB RESTRICT	UNRESTRICT	UNDESIG GIFTS	
<u>CHECK</u>	<u>DATE</u>	<u>PAID TO / REC'D FROM</u>	<u>PRINCIPLE</u>	<u>EARNINGS</u>	<u>PRINCIPLE</u>	<u>EARNINGS</u>	<u>PRINCIPLE</u>	<u>EARNINGS</u>	<u>TEACHING</u>	<u>SCHOLARSHIP</u>	<u>/EARNINGS</u>
	12/31/24	Int on 4622								2.28	
	12/31/24	Int on PB				449.60					
	12/31/24	Int PB Transfer				(449.60)			449.60		
----- END OF TRANSACTIONS -----											

**ENDOWMENT FUND BALANCES for DECEMBER, 2024**

**ELCA ENDOWMENT FUND POOLED TRUST**

<b>FLC ENDOWMENT FUND (E271613)</b>	Principle	21,683.00	
	Unrestricted Earnings	<u>56,483.98</u>	
	<b>TOTAL</b>		<b>78,166.98</b>

<b>PIXLER-BAKER FUND (E272254)</b>	Principle	48,421.91	
(Restricted Earnings Transferred to Mission Investment Account)		<u>0.00</u>	
	<b>TOTAL</b>		<b>48,421.91</b>

**MISSION INVESTMENT FUND (5507) Key-Hall**

	Key-Hall Principle (CD)	23,142.00	
(Key Hall Unrestricted Earnings Transferred to Unrestricted Scholarship)		0.00	
<b>MISSION INVESTMENT FUND (4622) Demand with Check Writing</b>			
Pixler-Baker Earnings Restricted for Teaching Scholarships	5,012.87		
Unrestricted General Scholarship Funds	1,688.34		
Undesignated Gifts / Earnings	444.68		
Total Scholarships and Undesignated		<u>7,145.89</u>	
	<b>TOTAL</b>		<b>30,287.89</b>

**MONTH-END TOTAL of ALL ENDOWMENT FUNDS 156,876.78**

**STATEMENT RECONCILIATION**

<i>DEP /</i>	<i>Not Yet Posted on Statement</i>			
<i>CHECK</i>	<i>DATE</i>	<i>PAID TO / REC'D FROM</i>	<i>AMOUNT</i>	
				<b>FLC ENDOW FUND E271613 78,166.98</b>
				<b>PIXLER-BAKER E272254 48,421.91</b>
				<b>MISSION INVESTMENT FUND:</b>
				<b>Key-Hall Principle (CD) 5507 23,142.00</b>
				Demand with Check Writing 4622 7,145.89
				Recon Adjustments <u>0.00</u>
				<b>Adjusted Demand with Checking 4622 7,145.89</b>
				<b>MONTH-END TOTAL of ALL ENDOWMENT FUNDS 156,876.78</b>
			<b>TOTAL ADJUSTMENTS 0.00</b>	

<b>TOTAL of RESTRICTED USE SCHOLARSHIPS</b>	5,012.87
<b>TOTAL of UNRESTRICTED USE SCHOLARSHIPS</b>	1,688.34
<b>TOTAL of UNRESTRICTED EARNINGS and UNDESIGNATED AMOUNTS</b>	56,928.66

## FINANCE COMMITTEE ANNUAL REPORT 2024

It's been an interesting year, not having a full-time pastor on staff. Average Sunday attendance through October was down 11.6% compared to 2023. But overall member giving for the year was up 7.4%. The value of faithfulness cannot be overstated!

**2024 Summary** – We ended the year MUCH better financially than we had expected. Thanks to the hard work of the Worship & Music Committee, we had Supply Pastors for nearly every worship service since Pastor John left for his new call in Oregon last January. Last May, Council approved asking Pastor Shane to provide Pastoral Care for our members. Due to your faithful giving, we've been able to add over \$79,000 to the New Pastor Reserve Fund, to ensure sufficient monies are available (for interviewing, relocation, office setup, etc.) when the time comes to call our new Pastor. And, with all that, we ended the year with a surplus of over \$10,000. Our “financial success” was due to three main factors:

1. A faithful congregation
2. The lack of the expense of a full-time Pastor
3. A transfer from the Endowment Fund of \$20,000 to help manage cash-flow issues

With the conclusion of the Land Sale in the next few months, we expect to repay the Endowment Fund later in 2025, with Congregational approval (*see separate Motion further in my report*).

**Committee Work** - The Finance Committee met monthly to review our financial reports, and to look for opportunities to improve what we do and how we do it. My thanks to Kandie Hulme, Bea Olsen, Amy Sinclair, and Diane Swarts for their time and effort this past year. Beyond their committee work, special thanks go to Kandie Hulme and Jean Miles for counting and recording the offerings each week. Additional thanks to Kandie for reviewing each payroll cycle to confirm that Payroll matches the approved timekeeping. And, thanks to Amy and Jean for confirming payments actually made match those reported to our bookkeeper. These review processes improve auditability, ensure all is correct and that there are no unnoticed errors in our financial processes.



Here are a few things we got done:

- **Camera Security System** - The aging system was replaced with a new one offering more cameras and much improved coverage of our property.
- **Copier** - The previous copier was replaced at the end of its 5-year lease with one having even more features, at the same pricing during its new 5-year lease as the previous one.
- **Cell Tower** - We analyzed several Verizon proposals to change our current cell tower lease agreement. None of the proposals were in our best interest, so all were rejected by Council.
- **Balance Sheet Updates** – It has been many years since we’ve updated the value of our land and buildings. So, the Land Value has been updated based on the appraisal done last July for the land sale. Building Values have been updated to reflect the insured value as of last April.
- **Land Sale** - Diane Swarts and I spent many meetings with the City of Menifee negotiating the deal points for selling our unused back lot area to the City for a Park. These efforts lead to the Special Congregational Meeting held on October 27<sup>th</sup> at which the membership unanimously approved the sale and its deal points. We had hoped that the sale would have been completed by now, but the State had to first review the deal before providing the grant monies to be used by the City to acquire the property (*see separate Motion further in my report*). The sale will hopefully be finalized soon.
- **Treasurer Documentation** - It continues to be a challenge to find replacements for the Treasurer and Finance Chair positions, as I am stepping down. To aid that replacement, routine processing for Deposits, Payables and Payroll were transferred to the Office Administrator in 2023 with Council approval. Detailed procedures and documentation have been updated and turned over to Council to aid in their search:
  - Treasurer Overview
  - Treasurer Schedule of Responsibilities
  - Deposit Processing (now done by the Office Administrator)
  - Payables Processing (now done by the Office Administrator)
  - Payroll Processing (now done by the Office Administrator)

## Endowment Fund Repayment

### *Motion to Repay Monies Transferred to the Church (2/3 written vote needed to approve)*

The Finance Committee moves, and both the Church Council and the Endowment Fund Board recommend, that the monies transferred from the Endowment Fund to the Church in calendar years 2023 and 2024 totaling \$40,000 plus lost value (“Repayment Amount”) be returned to the Endowment Fund per the following:

1. Section B5.05.07.C of the Faith Lutheran Church BYLAWS governs such transfers of monies from the Endowment Fund to the Church and any subsequent repayment.
2. The repayment shall be made as determined by the Church Council upon receipt of proceeds from the pending Land Sale to the City of Menifee.
3. The final Repayment Amount will be calculated at that time based on the most recent valuation of the investment share price and agreed to by Church Council and the Endowment Fund Board.
4. A methodology has been developed and approved by the Church Council and the Endowment Fund Board to calculate the Repayment Amount which includes:
  - a. *Principal - The original amount transferred to the Church*
  - b. *Lost Share Value - The difference in value of the investment shares held by the Endowment Fund when they were sold to generate the Principal, and the value of those shares at time of repayment*
  - c. *Lost Share Income - The amount of income that would have been generated by those shares had they not been sold to generate the Principal*
  - d. *Demand Checking Amount – The actual amount of the initial transfer (\$5,000) from the Endowment Fund Demand Checking account (no shares sold to generate this amount)*
  - e. *Lost Demand Checking Interest – The amount of interest income not received due to the reduction in the checking account balance*
5. The expected Repayment Amount is likely to be between \$43,000 and \$48,000. Because the value of the investment shares fluctuates based on the Market, the actual Repayment Amount cannot be determined until receipt of the Land Sale proceeds and the final repayment calculation.

## **Land Sale Authorization**

### ***Motion to Clarify Document Signing Authority (Majority voice vote needed to approve)***

Back on October 27<sup>th</sup>, 2024, the Congregation approved a motion to sell our unused land (“Park Site”) to the City for a Park. That motion included a provision “That both Diane Swarts, President, and Michael McGavran, Treasurer, be authorized to finalize the Agreements with the City and to execute any and all documents necessary to complete the sale of the Park Site.”

At that time, it was anticipated that the sale would be concluded by this Annual Meeting. However, the delays with State review and grant funding have resulted in both Diane and Mike no longer holding those positions of President and Treasurer, respectively.

To ensure continuity and remove any ambiguity concerning authorization to sign sale related documents on behalf of the Church, Church Council moves approval of the following:

Both Diane Swarts and Michael McGavran, each as an Authorized Representative of Faith Lutheran Church of Sun City, California, be authorized to finalize the Agreements with the City and to execute any and all documents necessary to complete the sale of the Park Site.

## **Financial Report**

***Balance Sheet Fund Balances*** – These 2 pages show the ending balances for our various fund accounts for the year just ended, the previous year, and the change.

- 1000.08 NEW PASTOR RESERVE FUNDS – This account is where unspent Pastoral Expenses were transferred during the year. It is expected that these funds will be used for expenses related to interviewing, relocation, office setup, etc. for candidates and the eventual called Pastor.

- 2000.02 PROPERTY FUND – This account is used for various property related needs, such as small plumbing repairs, etc. It’s also used to pay the property taxes on the Cell Tower while we wait for reimbursement from Verizon. Additionally, monies given and spent on various short-term projects flow through this account, and are tracked by a separate spreadsheet.
- 2000.03 PROP’TY LONG TERM M’T – This account is used for significant property expenses, such as replacing A/C units, etc. It is where half of the Verizon Cell Tower income goes until the balance reaches \$20,000, at which point all of the Verizon income goes into the general fund. This is also where the MIF loan proceeds were deposited for paying for the new HVAC units and the parking lot resurfacing/restripping back in 2022. Money for future landscaping, etc. is also in this account.
- 5000.01 SUNDAY SCHOOL FUND – In 2023, a \$1,000 Warner Grant was received for expenses related to compliance with a new State Law AB506, which requires fingerprinting and background checks for all who routinely come in contact with our youth (Sunday School teachers, etc.). The unspent balance was returned to the Synod in 2024.
- 5000.03 YOUTH FUND – Last year, unspent, unneeded balances in 4 funds (1000.04, 3000.03, 3000.04, and 4000.01) were transferred to this account. The new Camera Security system was paid for from the resulting balance.
- 91000.0 PROVIDENT BANK CHECKING – This is our regular checking account (General Fund). The significant balance increase for the year reflects the surplus we experienced for the year.

***Church Mortgage Summary*** – The Mission Investment Fund unsecured loan taken March, 2022:

\$86,364.69 Beginning Principal Balance as of 01/01/24  
8,500.99 Less Principal Paid  
 \$77,863.70 Current Principal Balance as of 12/31/2024

**2024 Financials / 2025 Budget** – These 4 pages show the 2024 Budget and 2024 Actuals (and the 2025 Budget, discussed in the following section). Keep in mind that the 2025 budget is based on 2024 Actual income/spending, with some adjustments.

### **2024 Budget and 2024 Actuals**

- 4100.01 OFFERING ENVELOPES – As you can see, our Actual member giving exceeded budget for the year by \$11,088 (107.4% of budget).
- 4100.02 SPECIAL OFFERINGS – This account is used for special offerings such as Lent, Easter, Thanksgiving, Christmas, and also exceeded budget.
- 4100.05 VERIZON CELL TOWER – This account is where we book the Verizon payments for the Cell Tower Lease.
- 4100.08 OTHER CASH RECEIVED – In 2024, the budget included \$23,263 from the Land Sale. Since the sale hasn't completed, we received no monies, accounting for why the actual amount was much less than budgeted. The \$2,042 actually received was from sources like Thrivent, Provident, etc.
- 4100.16 ENDOWMENT – As you can see, we received \$20,000 from the Endowment Fund, as we did in 2023.
- TOTAL INCOME was less than budget by \$17,270, mostly due to the lack of Land Sale monies.
- TOTAL EXPENSES were below budget by \$20,252, due to no full-time Pastor. Keep in mind that the \$79,000 transferred to the New Pastor Reserve Fund was included in our total expense, so if we had not transferred that amount, our expenses would have been under budget by nearly \$100,000 (\$20,252 plus the \$79,000).
- NET OPERATING INCOME (Total Income minus Total Expense) shows a surplus for the year of \$10,144. Keep in mind that our Net Operating Income would have been a surplus of nearly \$90,000 (\$10,144 plus the \$79,000) if we had not transferred the \$79,000 to the New Pastor Reserve Fund.

## **2025 Budget**

This budget was built on the following assumptions:

- 1. Balanced Budget**
- 2. Offerings, Special and Plate**
  - a. 2024 Actuals adjusted for 4 vs 5-week months
  - b. June 101% of 2024 Actuals
  - c. Jul-Sep 102% of 2024 Actuals
  - d. Oct-Dec 103% of 2024 Actuals
- 3. Budget is balanced by planning for a HALF-TIME PASTOR at \$52,850 plus benefits:**
  - a. Assumes a Half-Time Pastor with about 15 years' experience
  - b. Married with children (determines Health insurance costs)
- 4. As of March, 2025, Office Administrator hours increase to 22 hours weekly to account for the additional time to handle Deposits, Payables, Payroll, etc.)**
- 5. As of March, 2025, Office Administrator hourly rate increases to \$25, to better reflect the value of the work being done**
- 6. Property & Liability insurance increased by 10%**
- 7. Utilities:**
  - a. Water up 10%
  - b. Electric up 10%
  - c. Gas up 4%

***Motion to Approve the 2025 Budget as presented  
(Majority voice vote needed to approve)***

The Finance Committee moves, and the Church Council recommends, that the 2025 Budget be approved as presented with the understanding:

1. That the Budget contains expenses for a HALF-TIME PASTOR for the entire year.
2. That as of March, the hours for the Office Administrator increase to 22 hours weekly and the hourly rate increases to \$25.
3. That while the budget contains no monies from the Land Sale or the Endowment Fund, upon a majority vote of the Council at such time as Council determines, monies from the Land Sale may be used to help offset a budget shortfall.

*Mike McGavran, Treasurer*

**FAITH LUTHERAN CHURCH**  
**Balance Sheet Fund Balances**  
**As of December 31, 2024**

Current Assets	As of Dec 31, 2024	As of Dec 31, 2023 (PY)	Change
<b>Bank Accounts</b>			
<b>1000.00 STAFF/ PASTOR FUNDS</b>			
1000.01 DISCRETIONARY FUND	1,470.47	1,570.47	-100.00
1000.02 SABBATICAL FUND	0.00	0.00	0.00
1000.03 VISITATION FUND	0.00	0.00	0.00
1000.04 CONTINUED EDUCATION - PASTOR	0.00	614.87	-614.87
1000.05 CONTINUED EDUCATION- CHOIR DIRECTOR	0.00	0.00	0.00
1000.06 FAITH-LIMITED BOND- SABATICAL	0.00	0.00	0.00
1000.07 CHANGE IN VESTMENTS-FAITH	0.00	0.00	0.00
1000.08 NEW PASTOR RESERVE FUND	83,421.14	4,194.14	79,227.00
<b>Total 1000.00 STAFF/ PASTOR FUNDS</b>	<b>\$ 84,891.61</b>	<b>\$ 6,379.48</b>	<b>\$ 78,512.13</b>
<b>2000.00 PROPERTY FUNDS</b>			
2000.01 ORGAN/MEDIA EQUIPMENT FUND	0.00	0.00	0.00
2000.02 PROPERTY FUND	3,226.82	761.44	2,465.38
2000.03 PROP'TY LONG TERM M'T	45,827.98	51,327.98	-5,500.00
2000.04 SECURITY EQUIPMENT	0.00	0.00	0.00
2000.05 PROP'TY -ROOF MAINTENANCE	0.00	0.00	0.00
2000.06 FAITH-DIV PLUS-L.T.PROPERTY	0.00	0.00	0.00
<b>Total 2000.00 PROPERTY FUNDS</b>	<b>\$ 49,054.80</b>	<b>\$ 52,089.42</b>	<b>-\$ 3,034.62</b>
<b>3000.00 WORSHIP FUND</b>			
3000.01 CHOIR FUND	0.00	0.00	0.00
3000.02 ALTAR GUILD FUND	434.06	434.06	0.00
3000.03 GREEN PERMIDE SET - ONLY	0.00	550.72	-550.72
3000.04 ELW HYMNAL FUND	0.00	14.83	-14.83
<b>Total 3000.00 WORSHIP FUND</b>	<b>\$ 434.06</b>	<b>\$ 999.61</b>	<b>-\$ 565.55</b>
<b>4000.00 SERVICE FUNDING</b>			
4000.01 KIDS 4 KIDS FUND	0.00	864.56	-864.56
4000.02 LUTHER GLEN -PROJECTS	0.00	0.00	0.00
4000.03 HABITAT TACS TRIP	0.00	0.00	0.00
<b>Total 4000.00 SERVICE FUNDING</b>	<b>\$ 0.00</b>	<b>\$ 864.56</b>	<b>-\$ 864.56</b>
<b>5000.00 EDUCATIONAL FUNDS</b>			
5000.01 SUNDAY SCHOOL FUNDS	896.69	1,630.67	-733.98
5000.02 SUNDAY SCHOOL CONFIRMATION	0.00	0.00	0.00
5000.03 SUNDAY SCHOOL MEMORIAL/ 2019 - CAMP FUND	0.00	0.00	0.00
5000.04 YOUTH FUND	1,665.57	4,323.02	-2,657.45
<b>Total 5000.00 EDUCATIONAL FUNDS</b>	<b>\$ 2,562.26</b>	<b>\$ 5,953.69</b>	<b>-\$ 3,391.43</b>
<b>6000.00 STEWARDSHIP FUNDS</b>			
6000.01 STEWARDSHIP FUNDS	500.47	500.47	0.00
<b>Total 6000.00 STEWARDSHIP FUNDS</b>	<b>\$ 500.47</b>	<b>\$ 500.47</b>	<b>\$ 0.00</b>
<b>7000.00 MEMORIAL FUNDS</b>			
7000.01 LIBRARY FUND	0.00	0.00	0.00
7000.02 MEMORIAL FUND HOLDING	55.00	100.00	-45.00
7000.03 MEMORIAL FUND UNDESIG'TD	0.00	0.00	0.00
7000.04 FAITH-DIV PLUS -MEMORIAL	0.00	0.00	0.00
<b>Total 7000.00 MEMORIAL FUNDS</b>	<b>\$ 55.00</b>	<b>\$ 100.00</b>	<b>-\$ 45.00</b>

**FAITH LUTHERAN CHURCH**  
**Balance Sheet Fund Balances**  
**As of December 31, 2024**

Current Assets	As of Dec 31, 2024	As of Dec 31, 2023 (PY)	Change
<b>Bank Accounts</b>			
91000.0 PROVIDENT BANK CHECKING-General Operating	13,445.32	4,117.24	9,328.08
100.01 PROVIDENT CK - GENERAL	0.00	0.00	0.00
91000.3 PROVIDENT BANK - DIRECT DEPOSIT	0.00	0.00	0.00
<b>Total 91000.0 PROVIDENT BANK CHECKING-General Operating</b>	<b>\$ 13,445.32</b>	<b>\$ 4,117.24</b>	<b>\$ 9,328.08</b>
91000.4 PROVIDENT BK - -MM - RESERVE FUND	0.00	0.00	0.00
<b>91000.5 CAMPUS MINISTRY - MONEY MARKET</b>			
9000.01 CAMPUS MINISTRY- ADVRT'G	0.00	0.00	0.00
9000.02 CAMPUS MINISTRY	0.00	0.00	0.00
<b>Total 91000.5 CAMPUS MINISTRY - MONEY MARKET</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>91000.7 THRIVENT INVESTMENTS</b>			
9000.03 CAMP/MIN-DIV PLUS	0.00	0.00	0.00
9000.04 THRIVENT INVESTMENT	0.00	0.00	0.00
<b>Total 91000.7 THRIVENT INVESTMENTS</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Total Bank Accounts</b>	<b>\$ 150,943.52</b>	<b>\$ 71,004.47</b>	<b>\$ 79,939.05</b>



Faith Lutheran Church 2024 Financials / 2025 Budget

1/22/2025

FINAL	2024 BUDGET	2024 ACTUALS	2025 BUDGET	2025 BUDGET NOTES
<b>Income</b>				
<b>4100.00 INCOME - (NOT DESIGNATED)</b>				
4100.01 OFFERING ENVELOPES	149,828.18	160,916.59	163,059.95	
4100.02 SPECIAL OFFERINGS	3,962.58	4,992.00	5,037.45	
4100.03 PLATE OFFERING	2,949.26	1,813.00	1,831.55	
<b>Total 4100.01 OFFERING ENVELOPES</b>	<b>\$ 156,740.02</b>	<b>\$ 167,721.59</b>	<b>\$ 169,928.95</b>	
<b>4100.07 OTHER INCOME</b>		0.00		
4100.04 THRIVENT INCOME	720.00	341.00	341.00	
4100.05 VERIZON CELL TOWER	17,437.20	17,437.20	17,437.20	
4100.06 INTEREST INCOME	37.23	54.87	54.87	
4100.08 OTHER CASH RECEIVED	24,804.56	2,042.66	2,042.66	<i>000/mo Land Sale</i>
4100.10 PASS THRU / OTHER	0.00	0.00		
4100.11 PASS THRU / WELCA	0.00	0.00		
4100.12 PASS THRU / ENDOWMENT	0.00	220.00		
4100.13 PASS THRU / COMM. CUPBOARD	0.00	0.00		
4100.14 PASS THRU / STAFF GIFTS	0.00	-495.00		
4100.15 ADMIN CONG ANNUAL DIN	0.00	0.00	0.00	
4100.16 ENDOWMENT	20,000.00	20,000.00	0.00	<i>0k from Endowment</i>
<b>Total 4100.07 OTHER INCOME</b>	<b>\$ 62,998.99</b>	<b>\$ 39,600.73</b>	<b>\$ 19,875.73</b>	
<b>Total 4100.00 INCOME - (NOT DESIGNATED)</b>	<b>\$ 219,739.01</b>	<b>\$ 207,322.32</b>	<b>\$ 189,804.68</b>	
<b>4200.00 INCOME - (DESIGNATED)</b>				
4200.01 WORLD HUNGER	0.00	500.00	0.00	
4200.02 DISASTER RELIEF	0.00	0.00	0.00	
4200.03 FELLOWSHIP INCOME	296.00	1,343.00	1,343.00	
4200.04 ALTAR FLOWERS	2,185.00	2,685.00	2,685.00	
4200.05 SPECIAL FLOWERS INCOME/HOLIDAYS	675.50	587.00	587.00	
<b>Total 4200.00 INCOME - (DESIGNATED)</b>	<b>\$ 3,156.50</b>	<b>\$ 5,115.00</b>	<b>\$ 4,615.00</b>	
<b>4300.00 USE OF FACILITY INCOME</b>				
4300.01 AL ANON GROUP	600.00	600.00	600.00	
4300.02 OTHER MISC. FACILITY USE	0.00	350.00	0.00	
<b>Total 4300.00 USE OF FACILITY INCOME</b>	<b>\$ 600.00</b>	<b>\$ 950.00</b>	<b>\$ 600.00</b>	
<b>Total Income</b>	<b>\$ 223,495.51</b>	<b>\$ 213,387.32</b>	<b>\$ 195,019.68</b>	
<b>Gross Profit</b>	<b>\$ 223,495.51</b>	<b>\$ 213,387.32</b>	<b>\$ 195,019.68</b>	

Faith Lutheran Church 2024 Financials / 2025 Budget

1/22/2025

FINAL	2024 BUDGET	2024 ACTUALS	2025 BUDGET	2025 BUDGET NOTES
<b>Expenses</b>				
<b>50000.0 ADMIN PASTOR EXPENSE</b>				
50000.1 SENIOR PASTOR SALARY	52,453.80	62,414.36	20,850.00	<i>Half-Time 15Yrs Exper.</i>
50000.2 SENIOR PASTOR HOUSING	32,000.16	20,602.24	32,000.16	
50000.3 SENIOR PASTOR MEDICAL INS	26,520.12	15,919.65	23,856.00	
50000.4 SENIOR PASTOR PENSION	8,445.36	5,069.63	5,285.04	<i>10% of Salary+Housing</i>
50000.6 SENIOR PASTOR DISABILITY INS.	506.76	304.20	158.52	<i>0.3% of Salary+Housing</i>
50000.7 SENIOR PASTOR LIFE INS.	337.80	202.78	105.72	<i>0.2% of Salary+Housing</i>
50000.8 SENIOR PASTOR RET SUPPORT	0.00	0.00	0.00	
50001.1 SENIOR PASTOR MILEAGE REIMB.	2,499.96	1,681.42	2,400.00	
50001.2 SENIOR PASTOR CONT ED/1ST CALL	1,000.00	500.00	1,500.00	
50001.3 SENIOR PASTOR WORK EXP/BOOKS	500.00	300.00	500.00	
<b>Total 50000.0 ADMIN PASTOR EXPENSE</b>	<b>\$ 124,263.96</b>	<b>\$ 106,994.28</b>	<b>\$ 86,655.44</b>	
<b>51000.0 ADMIN MIN ASST EXPENSE</b>				
51000.1 PULPIT SUPPLY	1,125.00	250.00	250.00	
51000.2 MIN ASST SALARY	0.00	0.00	0.00	
51000.3 MIN ASST MILEAGE REIMB.	0.00	212.39	212.39	
<b>Total 51000.0 ADMIN MIN ASST EXPENSE</b>	<b>\$ 1,125.00</b>	<b>\$ 462.39</b>	<b>\$ 462.39</b>	
<b>52000.0 ADMIN. OFFICE/STAFF EXPENSE</b>				
52000.1 CHOIR DIRECTOR SALARY	0.00	0.00	0.00	
52000.2 OFFICE ADMIN - SALARY	20,453.30	22,438.00	27,299.96	<i>20 hrs/week</i>
52000.3 ORGANIST- SALARY	0.00	0.00	0.00	
<b>Total 52000.0 ADMIN. OFFICE/STAFF EXPENSE</b>	<b>\$ 20,453.30</b>	<b>\$ 22,438.00</b>	<b>\$ 27,299.96</b>	
<b>53000.0 PAYROLL TAXES - CO PAID</b>				
53000.1 COMPANY PAID - SS	1,268.14	1,300.21	1,692.64	<i>6.20%</i>
53000.2 COMPANY PAID - MEDICARE	296.54	304.10	395.86	<i>1.45%</i>
53000.3 PAYROLL - DIRECT DEPOSIT FEE	67.20	39.20	39.20	
53000.4 INSUR. - WORKMAN'S COMP	600.00	568.00	600.00	<i>Ann Prem</i>
<b>Total 53000.0 PAYROLL TAXES - CO PAID</b>	<b>\$ 2,231.88</b>	<b>\$ 2,211.51</b>	<b>\$ 2,727.70</b>	
<b>54000.0 ADMINISTRATION EXPENSE</b>				
54000.1 OFFICE SUPPLIES & EXPENSE	3,014.04	2,375.33	2,696.33	
54000.2 POSTAGE EXPENSE	667.80	809.47	767.18	
54000.3 COPIER RENTAL / TXS& LIC	2,344.51	2,021.93	2,021.93	
54000.5 ANNUAL CONGREGATION LUNCHEON	0.00	0.00	0.00	
<b>Total 54000.0 ADMINISTRATION EXPENSE</b>	<b>\$ 6,026.35</b>	<b>\$ 5,206.73</b>	<b>\$ 5,485.44</b>	

Faith Lutheran Church 2024 Financials / 2025 Budget

1/22/2025

FINAL	2024 BUDGET	2024 ACTUALS	2025 BUDGET	2025 BUDGET NOTES
<b>55000.0 BENEVOLENCE EXPENSE</b>				
55000.1 PACIFICA SYNOD - BENEV	15,550.04	14,542.60	18,297.01	<i>Amt Paid is for Prev Mo</i>
55000.2 WORLD HUNGER	0.00	700.00	0.00	
55000.3 DISASTER RELIEF	0.00	0.00	0.00	
55000.4 CONFERENCES and EDUCATION	2,088.59	200.00	1,175.00	<i>Synod Assemb/TheOasis</i>
<b>Total 55000.0 BENEVOLENCE EXPENSE</b>	<b>\$ 17,638.63</b>	<b>\$ 15,442.60</b>	<b>\$ 19,472.01</b>	
<b>56000.0 FINANCIAL COMMITTEE</b>	0.00			
56000.1 INTUIT ACCOUNTING EXPENSE	1,100.00	1,017.00	1,160.00	
56000.2 INSUR. LIABILITY UMBRELLA	0.00	0.00	0.00	<i>Repl by higher Liab Limits</i>
56000.3 MISC EXPENSES	0.00	0.00	0.00	
56000.5 BOOKKEEPING EXPENSES	2,460.00	2,512.00	2,750.00	
<b>Total 56000.0 FINANCIAL COMMITTEE</b>	<b>\$ 3,560.00</b>	<b>\$ 3,529.00</b>	<b>\$ 3,910.00</b>	
<b>57000.0 PROPERTY COMMITTEE</b>				
57000.1 BUILDING LOAN EXPENSE	12,948.00	12,948.00	12,948.00	
57000.2 CUSTODIAN SUPPLIES	215.59	132.32	132.32	
57000.3 GENERAL BUILDING MAINTENANCE	2,464.49	919.78	919.78	
57000.4 BUILDING REPAIRS & REPLACEMENT	0.00	0.00	0.00	
57000.5 PEST CONTROL	500.00	400.00	400.00	
57000.6 MISCELLANEOUS/REPAIRS	0.00	0.00	0.00	
57000.7 INSUR. PROP/ GEN. LIABILITY	5,405.22	4,833.57	5,290.17	<i>10% inc Apr</i>
57000.8 CUSTODIAN SERVICE	6,156.00	5,724.88	6,156.00	
57000.9 MISC. PROPERTY COMMITTEE	0.00	0.00	0.00	
57001.2 UTILITY, PHONE / INTERNET	1,656.00	1,640.91	1,668.00	<i>Incl Zoom</i>
57001.3 UTILITY, E.M.W.D.	2,568.83	2,886.61	3,175.28	<i>10% incr</i>
57001.4 UTILITY, SC ELEC	6,211.40	7,141.22	7,855.36	<i>10% incr</i>
57001.5 UTILITY, WASTE MANAGE'T	553.00	528.48	542.00	
57001.6 UTILITY, SC GAS	2,593.56	1,669.66	1,736.42	<i>04% incr</i>
57001.9 SPECIAL MAINTENANCE	149.26	425.00	425.00	<i>Kitchen Hood Service</i>
<b>Total 57000.0 PROPERTY COMMITTEE</b>	<b>\$ 41,421.35</b>	<b>\$ 39,250.43</b>	<b>\$ 41,248.33</b>	
<b>58000.0 WORSHIP AND MUSIC</b>				
58000.1 ALTAR GUILD SUPPLIES	1,328.96	1,806.67	1,806.67	
58000.2 ALTAR FLOWERS	2,065.00	2,656.94	2,656.94	
58000.3 ALTAR FLOWERS/ SPECIALS	626.07	555.16	555.16	
58000.4 PIANO TUNING	0.00	0.00	0.00	
<b>Total 58000.0 WORSHIP AND MUSIC</b>	<b>\$ 4,020.03</b>	<b>\$ 5,018.77</b>	<b>\$ 5,018.77</b>	

Faith Lutheran Church 2024 Financials / 2025 Budget

1/22/2025

FINAL	2024 BUDGET	2024 ACTUALS	2025 BUDGET	2025 BUDGET NOTES
<b>59000.0 EDUCATION</b>				
59000.1 SUNDAY SCHOOL CURRICULUM	212.71	0.00	0.00	
59000.2 CRADLE ROLL COST	50.00	0.00	50.00	
<b>Total 59000.0 EDUCATION</b>	<b>\$ 262.71</b>	<b>\$ 0.00</b>	<b>\$ 50.00</b>	
<b>60000.0 FELLOWSHIP EVENTS</b>				
60000.1 ALL FELLOWSHIP EVENTS	389.44	702.09	702.09	
<b>Total 60000.0 FELLOWSHIP EVENTS</b>	<b>\$ 389.44</b>	<b>\$ 702.09</b>	<b>\$ 702.09</b>	
<b>61000.0 STEWARDSHIP EXPENSE</b>				
61000.1 PRINTED MATERIALS & SUPP	540.22	0.00	0.00	
61000.3 STEWARDSHIP LUNCHEON EXPENSE	0.00	0.00	0.00	
<b>Total 61000.0 STEWARDSHIP EXPENSE</b>	<b>\$ 540.22</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	
<b>62000.0 OUTREACH EXPENSE</b>				
62000.1 ADVERTISING EXPENSE	423.56	1,609.92	1,609.92	
62000.2 NEW MEMBER EXPENSE	1,139.08	377.63	377.63	
<b>Total 62000.0 OUTREACH EXPENSE</b>	<b>\$ 1,562.64</b>	<b>\$ 1,987.55</b>	<b>\$ 1,987.55</b>	
<b>Total Expenses</b>	<b>\$ 223,495.51</b>	<b>\$ 203,243.35</b>	<b>\$ 195,019.68</b>	
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ 10,143.97</b>	<b>\$ 0.00</b>	<i>Any Shortfall may be offset by Land Sale Monies</i>

**ANNUAL AUDIT STATEMENT OF FINDINGS**  
For Faith Lutheran Church

For the year ended December 31, 2024, we have reviewed and audited the financial records of the congregation to the best of our abilities, using the Faith Lutheran Church ANNUAL AUDIT METHODOLOGY. We found no material issues or concerns, except as noted below. For each section below, we have written "NO ISSUES" if none were found, or a brief explanation of any issues we did find:

**A. Testing the Cash Receipts Records**

No issues found

**B. Testing the Cash Disbursements Records**

1 invoice miss filed found SB

**C. Reviewing Controls and Procedures Certification**

Offering ~~can~~ not counted same day, counted next day  
counters are not rotated - limited resources  
safe combo can't be changed, physicaly can't be changed  
payments made with bill pay are reviewed monthly by the finance com.  
Property inventory is not completed

Audit completed on: 1/20/2025 by: Debbie Swartz  
(date) Kandice Hulme

**NOTE: Make a copy of both Statements of Findings for the Annual Report. Then Staple both original pages to the front of the ANNUAL AUDIT METHODOLOGY document used to conduct this audit.**

**ANNUAL AUDIT STATEMENT OF FINDINGS**  
For Faith Lutheran Church ENDOWMENT BOARD

For the year ended December 31, 2024, we have reviewed and audited the financial records of the congregation's ENDOWMENT BOARD to the best of our abilities, using the Faith Lutheran Church ANNUAL AUDIT METHODOLOGY as a guideline. We found no material issues or concerns, except as noted below. For each section below, we have written "NO ISSUES" if none were found, or a brief explanation of any issues we did find:

**A. Testing the Cash Receipts Records**

- all Deposits match the Statements

**B. Testing the Cash Disbursements Records**

- all checks ~~written~~ which cleared the Bank match checks that were written.
- One Electronic payment on 11/26/24 for \$260.72 to VZ Wireless VW was not authorized for payment and is being investigated.

**C. Reviewing Controls and Procedures Certification**

- Going forward, it is recommended that all Board members receive and review all statements as well as the resulting monthly reports, to increase their awareness reduce potential errors.

Audit completed on: 1/24/25  
(date)

by: Michael Mc Gavran

Michael Mc Gavran

**NOTE: Make a copy of both Statements of Findings for the Annual Report. Then Staple both original pages to the front of the ANNUAL AUDIT METHODOLOGY document used to conduct this audit.**