

**Richland Lutheran Church
Congregation Council Minutes
January 9, 2024**

MEMBERS PRESENT: Rick Budzeck, Kristen Imhoff, Jeanne Dillner, Brandon Wheeler, Pastor Steve Ernst, Jen Ranta, Glenn Edgemon, Jim Lachut, Vicki Glasford, Todd Maier

VISITORS: Bill Bishop

OPENING

1. Devotion/Prayer – Brandon Wheeler
2. Communications/Visitor Comments
 - a) Bill Bishop came and shared about the Men's Ministry doing outreach at Thanksgiving and Christmas, as well as plans for Easter. We are very excited about what the Men's Ministry is doing!

REPORTS

1. President's Report – Rick Budzeck reported:
 - a) He is grateful for the Council and the work that Council is doing
2. Lead Pastor Report – Pastor Steve reported:
 - a) Christmas really dominated December and a praise in that attendance for Christmas Eve services was at pre-Covid levels!
 - b) Kelly Westlund's Installation at Zion Lutheran Church has been postponed due to inclement weather. A new date will be announced.
3. Financial Report – Jeanne Dillner reported:
 - a) We ended 2023 with a net loss of approximately 52,000 dollars due to big projects happening, such as the HVAC system.
 - b) For 2023, RLC received 89% of expected tithes and offerings while expenses were at 96% of budget.
 - c) The loss showing in restricted funds is due to the money being counted in previous years
 - d) We are doing well with cash and assets, and there is no concern about our financial standing currently.

CONSENT AGENDA (Proposed for approval without discussion): A motion was made by Kristen and seconded by Vicki. The motion carried.

1. Approve Regular Council Meeting Minutes – December 12, 2023
2. Schedule date for Annual Congregational Meeting (Oct. 27th)
3. Approve 2024 fundraising activities: GNMM Antique Sale, Arts and Craft Sale, and Yard Sale; Operation Christmas Child; Vacation Bible school; Boy Scouts Fundraisers

OLD BUSINESS

1. Identify RLC Facilities Fundraising Committee Members (1-2)
 - a) This item was tabled until February

2. Identify and approve Audit Committee Members (2)
 - a) This item was tabled until February
3. Identify and approve Christian Education Scholarship Committee (2)
 - a) This item was tabled until February
4. Discuss formation of Associate Pastor Call Committee
 - a) This item was tabled until February

NEW BUSINESS

1. Assign MALT Teams
 1. The MALT teams for 2024 are as follows:
 1. Biblical Stewardship: Pastor Steve Ernst, Lisa Wiegand, Jeanne Dillner, Glenn Edgemon
 2. Christian Service: Pastor Steve Ernst, Merri Buck, Jim Lachut, Jen Ranta
 3. Spiritual Growth: Pastor Steve Ernst, Amanda Daniels, Jenny Page, Brandon Wheeler, Kristen Imhoff
 4. Worship: Pastor Steve Ernst, Jenny Page, Todd Maier, Vicki Glasford

ADJOURN – Lord’s Prayer

This meeting was adjourned at approximately 8:25 PM with the Lord’s Prayer

Meeting minutes respectfully submitted by Council Secretary, Brandon Wheeler

INFORMATION ITEMS

1. Devotions – Todd Maier February 13; Vicki Glasford March 12
2. Preview Article due to Merri – Brandon Wheeler January 15; Todd Maier February 15
3. MALT meeting information
4. Staff/Council Workshop & Staff/Council Covenant renewal (signatures)
5. Council Workshop Jan 27th
6. Council Commissioning at all worship services Jan 28th

RICHLAND LUTHERAN CHURCH
Balance Sheet
As of December 31, 2023

	As of December 31, 2023
ASSETS	
Current Assets	
Bank Accounts/Cash	197,392.64
Investments	863,346.65
Total Current Assets	\$ 1,060,739.29
Fixed Assets	4,692,059.10
TOTAL ASSETS	\$ 5,752,798.39
LIABILITIES AND EQUITY	
Liabilities	25,622.84
Equity	
30000 Opening Balance Equity	4,991,399.95
31000 Perm. Restricted Net Assets	68,160.92
32000 Funds with Restrictions	
32010 Reserve Accounts	435,355.04
32070 Eternal Flame	0.00
32075 Capital Fund - Cornerstone	175,029.16
32100 Memorials	14,754.82
32200 Christian Service Equity	79,459.23
32300 Worship Ministry Equity	3,912.51
32500 Spiritual Transformation Equity	69,227.36
32600 Biblical Stewardship Equity	109,990.32
Total 32000 Funds with Restrictions	\$ 887,728.44
34000 Unrestricted Net Assets	-82,414.66
Net Income	-137,699.10
Total Equity	\$ 5,727,175.55
TOTAL LIABILITIES AND EQUITY	\$ 5,752,798.39

Sunday January 7, 2024 - Cash Basis

RICHLAND LUTHERAN CHURCH
Income Statement Budget vs. Actual
December - 100%

	Total			
	December	YTD	Budget	% of Budget
Income				
41000 Tithes/Offerings	78,832.16	773,862.92	873,330.00	89%
41100 Choice Dollars Contributions	452.00	2,146.29		
41200 Checking/Savings Interest	-	46.93		
42100 Free Will Contributions	43.00	1,721.41		
43100 Payments/Fees	50.00	3,146.06		
44000 Des Contrib (Budget Items)	381.00	7,097.67		
Total Income	\$79,758.16	\$788,021.28	\$873,330.00	90%
Gross Profit	\$79,758.16	\$788,021.28	\$873,330.00	90%
Expenses				
51000 BENEVOLENCE	28,291.10	86,546.00	86,546.00	100%
52000 CHRISTIAN SERVICE	779.80	17,252.65	14,500.00	119%
53000 WORSHIP	1,096.67	11,733.68	13,250.00	89%
55000 SPIRITUAL GROWTH	725.85	8,822.66	17,480.00	50%
56000 BIBLICAL STEWARDSHIP	14,152.15	210,477.17	217,410.00	97%
56100 Property	9,114.33	142,598.60	162,100.00	88%
56200 Stewardship	-	507.61	500.00	102%
56300 Operations	1,676.54	19,518.51	18,710.00	104%
56400 Safety	450.00	5,910.01	7,100.00	83%
56700 Technology/GNMM	2,911.28	41,942.44	29,000.00	145%
57000 COUNCIL	-	2,504.14	2,000.00	125%
59000 PAYROLL	57,933.95	503,254.40	522,144.00	96%
Unapplied Cash Bill Pmt Expenditure	63.88	-		
Total Expenses	103,043.40	840,590.70	873,330.00	96%
Net Operating Income	(\$23,285.24)	(\$52,569.42)	\$0.00	
Other Income				
Adj Property	0.00	5,072.36		
Investment Return	38,238.35	105,245.24		
Restricted Gifts Inc	10,128.50	52,849.05		
Total Other Income	48,366.85	163,166.65		
Other Expenses			0.00	
Adj Property	14.12	2,808.04		
Investment Fees	0.00	11,984.06		
Restricted Gifts Exp	6,290.35	233,411.89		
Unclassified Exp	92.34	92.34		
Total Other Expense	6,396.81	248,296.33		
Net Other Income	\$41,970.04	(\$85,129.68)	\$0.00	
Net Income	\$18,684.80	(\$137,699.10)	\$0.00	

Sunday, January 7, 2024 - Cash Basis

Notes:

- Acct #5200 Christian Service looks over budget due to weekend lunches, however, donations received for this fund offset the expense. Such donations are recorded in Acct #4400 Des Contrib (Budget Items).
- Acct #56700 Tech/GNMM includes \$15,250 for internet/phone upgrade. Per Council approval, monies were transferred from savings, utilizing the funds saved due to PPP distribution. This transfer is NOT reflected on the

Income Statement, but rather on the Balance Sheet.

3. Acct #5700 Council includes \$1,500 for staff search.