



Council Minutes AMENDED

May 14, 2024

Attendees – Rev Jeremy Serrano, Sue Hertless, Susan Metzger, Anessa Hileman, Mike Henry, Greg Buchholtz, Renee Reis, Tracey Rentner Correction re spelling - Reis

Excused: Scott Etzel, Julie Kim

Meeting call to order at 7:26p by Renee Reis

Opening Prayer by Rev. Jeremy Serrano

Recognitions: Mike Henry- thanking Pastor for fixing the mailbox. Rev Jeremy Serrano – Julie Kim for doing pew bulletins and slides for services.

Correspondence: None

Old Business:

Motion made to accept March meeting minutes as amended. Motion seconded. Discussion: None. Motion carried.

Motion made to accept April meeting minutes. Motion seconded. Discussion: None. Motion carried.

New Business:

Finance: Received retroactive payments for cell towers. ~~Budget is following as expected.~~ Finance Committee suggested we either merge Evangelism and Fellowship into Social Ministry or break them into 2 separate line items. Correction - struck through line is removed.

Social Ministry:

Holding Hands Montessori (HHM) Pre-School: Lease has been reviewed by counsel. Council approved up to \$20,000 in church funds to renovate the space for HHM. A parishioner will graciously make a donation to cover anticipated overages.

Motion made to approve and sign lease with HHM. Motion seconded. Discussion: None. Motion carried.

Evangelism: Discussion regarding entry for Concord 4<sup>th</sup> of July parade. Committee to be formed to help create entry based on theme of "Celebrating Friendship". Sign up sheet to be posted in Narthex to gauge congregation interest.

Diablo Valley Literacy Council (DVLC): Would like to donate \$30/month for office copier use; discussion to be tabled for additional information as to paper and toner usage.

Motion made to table discussion regarding DVLC use of the office copier. Motion seconded. Motion carried.

Motion made to adjourn meeting. Motion seconded. Discussion: None. Motion carried.

Meeting adjourned at 8:16p

Reports Attached: Property Report, Finance Committee Meeting Minutes (5/8/2024 meeting), GSLC Balance Sheet, GSLC Profit/Loss Statement

Respectfully submitted,  
Tracey Rentner

Council Secretary



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Tracey Rentner

Council Secretary



Date: 05/12/24

Team: PROPERTY

Name: MIKE HENRY

**SPECIAL RECOGNITIONS:**

Jamie and Linda Rodemsky for mowing the grass/weeds

**PAST EVENTS/ ACCOMPLISHMENTS:**

**UPCOMING EVENTS/GOALS:**

**Kitchen Remodel: Plumbing, Electrical and Slab inspections have been passed and will now put the schedule back on track.**

**PG&E scheduled to evaluate possible malfunction of electrical meter for Fellowship Hall week of 5/13. (reference Concerns @ April Report)**

**LONG TERM GOALS:** [Events or goals that extend beyond 2 months. Include dates.]

Updated info from last report ANTICIPATE KITCHEN COMPLETION NO LATER THAN **5/30/24**

**CONCERNS:** [Any concerns for the upcoming months]

*PG&E bill(s) showing increase to electrical use @Fellowship Hall/ Classrooms was determined by Property Committee to be the result of Use-Group activities. A concern was presented to Property Committee that the findings are not the result of the Use-Groups however, so an application has been submitted to PG&E to evaluate the Electrical Meter servicing the Hall and CR's for possible defects and/or recordings. Property is working on this and will share PG&E's response as soon as possible.*

**OTHER COMMENTS:** [Any other comments]

**COUNCIL ACTION ITEMS:**

## Finance Committee Meeting Minutes – May 5, 2024

Present - Anessa Hileman, Greg Buchholz, Marcia Sander, Reyanne Freeman, Linda Rodemsky, Vicki Smiglewski, Sherry Chaplin, Jon Moss

Call to Order - The meeting was called to order at 11:15 AM

Recognitions - Anessa Hileman for the countless volunteer hours she spends as Treasurer.

Minutes - The minutes of the March 10, 2024 meeting were approved.

Financial Statements - The committee reviewed and discussed the March 31, 2024 financial statements and committee reports.

Checking Account Balance/Vanguard Withdrawal – Our low checking account balance required a \$30,000 withdrawal from Vanguard in April, 2024.

Pulpit Supply Reimbursement – Discussion of pulpit supply payment issues during Easter week 2024. Going forward, whoever recruits for pulpit supply will negotiate cost. Our budget for pulpit supply is \$250 (including mileage).

Evangelism Budget/Definition – Evangelism committee has been asked to create an internal budget along with a definition of evangelism. We are waiting for their response. The Finance Committee suggested using Social Ministry in addition to or in the place of Evangelism in order to better classify those expenses.

Designated Fund – Resurrection Projects – A request has been received to create a new designated fund for Resurrection Church Projects. The Finance Committee recommends no new designated fund be created. We already have a Resurrection Church Fund on the Balance Sheet.

PG&E Bill Research – Due to the continued high PG&E bills, Mike Henry (Property Committee) has requested an energy audit from PG&E. We are on their waiting list.

Cash Advance – Youth Event – Renee Reis requested a \$300 cash advance for the Youth Gathering this summer. The Finance Committee agreed to a one-time exception for this request. Receipts are required for expenditures, and any remaining money will be returned after the event.

GSLC Grant for FFF from Holy Redeemer Lutheran Church, Newark, California – The Finance Committee was made aware of the process to apply for this grant. Council will discuss it at their next meeting.

Next Meeting - The next meeting is scheduled for Sunday, June 9, 2024 at 11:15 AM.

Adjournment - The meeting was adjourned at 12:40 PM

Respectfully Submitted,

Marcia Sander

**Statement of Financial Position for Period 3 - March**  
**Company#: 2 Name: Good Shepherd Lutheran Church**

| <b><u>Account</u></b>                   | <b><u>3/31/24</u></b> |
|---|-----------------------|
| Bank of America Checking (0287)         | \$54,215.61           |
| Bank of America Debit Card (8614)       | <u>\$1,830.43</u>     |
| <b>CASH</b>                             | \$56,046.04           |
| Vanguard STAR Fund (0056)               | \$155,357.43          |
| Vanguard Wellington Fund (0521)         | \$163,512.90          |
| Valuation Adjustment (0056/0521)        | <u>\$26,714.63</u>    |
| <b>SECURITIES</b>                       | \$345,584.96          |
| Vanguard Endowment MMF (2222)           | \$38,339.92           |
| Vanguard Endowment Well (2222)          | \$57,692.82           |
| Valuation Adjustment (2222)             | <u>\$43,219.58</u>    |
| <b>ENDOWMENT SECURITIES</b>             | \$139,252.32          |
| Deposits                                | <u>(\$141.00)</u>     |
| <b>CURRENT ASSETS</b>                   | \$540,742.32          |
| <b>TOTAL ASSETS</b>                     | <u>\$540,742.32</u>   |
| FICA (SS) Taxes Withheld                | (\$0.03)              |
| Medicare Taxes Withheld                 | \$0.07                |
| Capital Expenditure Reserve             | \$14,895.00           |
| Deposits received                       | <u>\$1,357.00</u>     |
| <b>CURRENT LIABILITIES</b>              | \$16,252.04           |
| <b>TOTAL LIABILITIES</b>                | <u>\$16,252.04</u>    |
| Capital Improve. & Maint. Fund          | \$5,393.54            |
| FFF Building Fund                       | \$28,312.83           |
| Flowers Fund                            | \$63.40               |
| Memorials Fund                          | \$11,579.79           |
| Fellowship Committee Fund               | \$3,931.93            |
| Youth Fund                              | \$23,181.34           |
| Archive Reserve Fund                    | \$100.00              |
| El Salvador School Scholarship Fund     | \$3,638.29            |
| Resurrection Church Fund                | \$7,000.05            |
| Winter Nights Fund                      | \$768.89              |
| Community Christmas Dinner Fund         | \$0.00                |
| Friends Feeding Friends Fund            | \$34,230.58           |
| Ebenezer Fund                           | <u>\$548.02</u>       |
| <b>TEMPORARILY RESTRICTED</b>           | \$118,748.66          |
| General Fund Equity                     | <u>\$405,741.62</u>   |
| <b>UNRESTRICTED</b>                     | <u>\$405,741.62</u>   |
| <b>NET ASSETS</b>                       | <u>\$524,490.28</u>   |
| <b>TOTAL LIABILITIES AND NET ASSETS</b> | <u>\$540,742.32</u>   |

**Budgeted Financial Statement for Period 3 - March****GSLC Income Statement**

| <u>Account #, Description</u>   | <u>Actual for</u>  | <u>Budget for</u>  | <u>Actual YTD</u>  | <u>Budget YTD</u>  | <u>Budget Annual</u> |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>REVENUE</b>                  |                    |                    |                    |                    |                      |
| 5 Contributions-Cash/Check/IT   | \$9,660.66         | \$11,000.00        | \$24,242.74        | \$29,000.00        | \$115,000.00         |
| <b>CONTRIBUTIONS</b>            | <b>\$9,660.66</b>  | <b>\$11,000.00</b> | <b>\$24,242.74</b> | <b>\$29,000.00</b> | <b>\$115,000.00</b>  |
| 15 Cell Tower Rental Income     | \$11,096.74        | \$6,413.00         | \$29,419.48        | \$19,239.00        | \$76,955.00          |
| 16 Facilities use income        | \$435.00           | \$667.00           | \$1,701.03         | \$2,001.00         | \$8,000.00           |
| 20 Interest/Dividend income     | \$1,516.97         | \$2,083.00         | \$1,516.97         | \$6,249.00         | \$25,000.00          |
| <b>OTHER INCOME</b>             | <b>\$13,048.71</b> | <b>\$9,163.00</b>  | <b>\$32,637.48</b> | <b>\$27,489.00</b> | <b>\$109,955.00</b>  |
| <b>TOTAL REVENUE</b>            | <b>\$22,709.37</b> | <b>\$20,163.00</b> | <b>\$56,880.22</b> | <b>\$56,489.00</b> | <b>\$224,955.00</b>  |
| <b>EXPENSES</b>                 |                    |                    |                    |                    |                      |
| 23 Licenses & Taxes             | \$0.00             | \$67.00            | \$754.00           | \$201.00           | \$800.00             |
| 25 Altar Guild                  | \$0.00             | \$17.00            | \$0.00             | \$51.00            | \$200.00             |
| 26 Maintenance & Repairs        | \$0.00             | \$31.00            | \$0.00             | \$93.00            | \$375.00             |
| 27 Supplies                     | \$579.57           | \$75.00            | \$579.57           | \$225.00           | \$900.00             |
| <b>WORSHIP</b>                  | <b>\$579.57</b>    | <b>\$190.00</b>    | <b>\$1,333.57</b>  | <b>\$570.00</b>    | <b>\$2,275.00</b>    |
| <b>PERSONNEL EXPENSES</b>       |                    |                    |                    |                    |                      |
| 30 Salaries & Wages             | \$7,326.50         | \$6,826.00         | \$21,019.00        | \$20,478.00        | \$81,918.00          |
| 31 Payroll Taxes                | \$5,676.92         | \$104.00           | \$5,903.61         | \$312.00           | \$1,245.00           |
| 33 Employer Retirement Cont     | \$790.27           | \$767.00           | \$2,343.44         | \$2,301.00         | \$9,200.00           |
| 38 Housing Allowance            | \$250.00           | \$250.00           | \$750.00           | \$750.00           | \$3,000.00           |
| 39 Pastor Social Security Off   | \$416.66           | \$417.00           | \$1,250.06         | \$1,251.00         | \$5,000.00           |
| 40 Supply Pastor                | \$250.00           | \$146.00           | \$250.00           | \$438.00           | \$1,750.00           |
| <b>Compensation</b>             | <b>\$14,710.35</b> | <b>\$8,510.00</b>  | <b>\$31,516.11</b> | <b>\$25,530.00</b> | <b>\$102,113.00</b>  |
| 42 Insurance                    | \$79.03            | \$125.00           | \$234.35           | \$375.00           | \$1,500.00           |
| 43 Workers Comp Insurance       | \$0.00             | \$75.00            | \$0.00             | \$225.00           | \$895.00             |
| 44 Employer Provided Housing    | \$416.66           | \$417.00           | \$1,249.98         | \$1,251.00         | \$5,000.00           |
| <b>Benefits &amp; Insurance</b> | <b>\$495.69</b>    | <b>\$617.00</b>    | <b>\$1,484.33</b>  | <b>\$1,851.00</b>  | <b>\$7,395.00</b>    |
| 45 Literature and Study Mater   | \$0.00             | \$17.00            | \$0.00             | \$51.00            | \$200.00             |
| 49 Continuing Education         | \$0.00             | \$83.00            | \$1,000.00         | \$249.00           | \$1,000.00           |
| 50 Discretionary Fund           | \$0.00             | \$17.00            | \$0.00             | \$51.00            | \$200.00             |
| 51 Auto Expense Reimburse       | \$0.00             | \$25.00            | \$0.00             | \$75.00            | \$300.00             |
| <b>TOTAL PERSONNEL EXPENSES</b> | <b>\$15,206.04</b> | <b>\$9,269.00</b>  | <b>\$34,000.44</b> | <b>\$27,807.00</b> | <b>\$111,208.00</b>  |
| <b>CONGREGATION</b>             |                    |                    |                    |                    |                      |
| 54 Education, Seminar & Con     | \$0.00             | \$83.00            | \$0.00             | \$249.00           | \$1,000.00           |
| 56 Other Business Expenses      | \$0.00             | \$150.00           | \$0.00             | \$450.00           | \$1,800.00           |
| <b>TOTAL CONGREGATION</b>       | <b>\$0.00</b>      | <b>\$233.00</b>    | <b>\$0.00</b>      | <b>\$699.00</b>    | <b>\$2,800.00</b>    |



**Budgeted Financial Statement for Period 3 - March**

**GSLC Income Statement**

| <u>Account #, Description</u>           | <u>Actual for</u>   | <u>Budget for</u>  | <u>Actual YTD</u>    | <u>Budget YTD</u>   | <u>Budget Annual</u> |
|---|---------------------|--------------------|----------------------|---------------------|----------------------|
| <b>ADMINISTRATION</b>                   |                     |                    |                      |                     |                      |
| 60 Maintenance & Repairs                | \$305.61            | \$308.00           | \$1,064.27           | \$924.00            | \$3,700.00           |
| 61 Outside Services                     | \$0.00              | \$0.00             | \$160.00             | \$0.00              | \$0.00               |
| 62 Bookkeeping Services                 | \$900.00            | \$900.00           | \$2,700.00           | \$2,700.00          | \$10,800.00          |
| 63 Organist                             | \$0.00              | \$250.00           | \$250.00             | \$750.00            | \$3,000.00           |
| 64 Postage and Shipping                 | \$0.00              | \$6.00             | \$0.00               | \$18.00             | \$75.00              |
| 65 Supplies                             | \$0.00              | \$42.00            | \$526.00             | \$126.00            | \$500.00             |
| 66 Printing and Publications            | \$43.07             | \$0.00             | \$43.07              | \$0.00              | \$0.00               |
| 67 Evangelism                           | \$117.29            | \$167.00           | \$117.29             | \$501.00            | \$2,000.00           |
| 68 Technology                           | \$72.00             | \$167.00           | \$242.00             | \$501.00            | \$2,000.00           |
| 69 Banking Activities                   | \$14.40             | \$15.00            | \$49.55              | \$45.00             | \$175.00             |
| <b>TOTAL ADMINISTRATION</b>             | <b>\$1,452.37</b>   | <b>\$1,855.00</b>  | <b>\$5,152.18</b>    | <b>\$5,565.00</b>   | <b>\$22,250.00</b>   |
| <b>PLANT OCCUPANCY</b>                  |                     |                    |                      |                     |                      |
| 71 Insurance                            | \$897.17            | \$0.00             | \$11,173.21          | \$9,190.00          | \$9,190.00           |
| 72 Licenses & Taxes                     | \$0.00              | \$542.00           | \$0.00               | \$1,626.00          | \$6,500.00           |
| 75 Gardening                            | \$545.00            | \$545.00           | \$1,635.00           | \$1,635.00          | \$6,540.00           |
| 76 Janitorial                           | \$330.00            | \$330.00           | \$990.00             | \$990.00            | \$3,960.00           |
| 77 Supplies                             | \$0.00              | \$58.00            | \$125.57             | \$174.00            | \$700.00             |
| 78 Property Committee                   | \$176.70            | \$698.00           | \$1,513.54           | \$2,095.00          | \$8,382.00           |
| 82 Utilities-Fire Alarm                 | \$0.00              | \$30.00            | \$60.00              | \$90.00             | \$360.00             |
| 83 Utilities-Gas & Electric             | \$2,869.49          | \$2,916.67         | \$8,598.86           | \$8,749.97          | \$35,000.00          |
| 84 Utilities-Telephone&Intern           | \$149.40            | \$149.17           | \$448.20             | \$447.47            | \$1,790.00           |
| 85 Utilities-Garbage                    | \$679.30            | \$641.67           | \$1,999.50           | \$1,924.97          | \$7,700.00           |
| 86 Utilities-Water                      | \$796.79            | \$525.00           | \$1,874.65           | \$1,575.00          | \$6,300.00           |
| <b>Utilities</b>                        | <b>\$4,494.98</b>   | <b>\$4,262.51</b>  | <b>\$12,981.21</b>   | <b>\$12,787.41</b>  | <b>\$51,150.00</b>   |
| <b>TOTAL PLANT OCCUPANCY</b>            | <b>\$6,443.85</b>   | <b>\$6,435.51</b>  | <b>\$28,418.53</b>   | <b>\$28,497.41</b>  | <b>\$86,422.00</b>   |
| <b>PLANT, OCCUPANCY &amp; UTILITIES</b> | <b>\$7,896.22</b>   | <b>\$8,290.51</b>  | <b>\$33,570.71</b>   | <b>\$34,062.41</b>  | <b>\$108,672.00</b>  |
| <b>TOTAL EXPENSES</b>                   | <b>\$23,681.83</b>  | <b>\$17,982.51</b> | <b>\$68,904.72</b>   | <b>\$63,138.41</b>  | <b>\$224,955.00</b>  |
| <b>REVENUES OVER (UNDER)</b>            | <b>(\$972.46)</b>   | <b>\$2,180.49</b>  | <b>(\$12,024.50)</b> | <b>(\$6,649.41)</b> | <b>\$0.00</b>        |
| 108 Community Christmas Dinner          | \$0.00              | \$0.00             | \$3.20               | \$0.00              | \$0.00               |
| 109 Fellowship Committee                | \$552.00            | \$0.00             | \$1,270.00           | \$0.00              | \$0.00               |
| 110 El Salvador School Scholarship      | \$795.00            | \$0.00             | \$2,352.00           | \$0.00              | \$0.00               |
| 114 Resurrection Church, El Salvador    | \$602.27            | \$0.00             | \$1,272.37           | \$0.00              | \$0.00               |
| 118 Friend Feeding Friends              | \$1,831.01          | \$0.00             | \$6,460.01           | \$0.00              | \$0.00               |
| 123 Capital Improvements                | \$315.00            | \$0.00             | \$792.00             | \$0.00              | \$0.00               |
| 124 Youth                               | \$0.00              | \$0.00             | \$3,792.87           | \$0.00              | \$0.00               |
| <b>Restricted Contributions</b>         | <b>\$4,095.28</b>   | <b>\$0.00</b>      | <b>\$15,942.45</b>   | <b>\$0.00</b>       | <b>\$0.00</b>        |
| 128 El Salvador Scholarships            | \$0.00              | \$0.00             | (\$15,045.00)        | \$0.00              | \$0.00               |
| 130 Friend Feeding Friends              | (\$2,794.73)        | \$0.00             | (\$8,173.88)         | \$0.00              | \$0.00               |
| 136 Flowers                             | (\$84.30)           | \$0.00             | (\$256.39)           | \$0.00              | \$0.00               |
| 137 Fellowship Committee                | (\$278.65)          | \$0.00             | (\$376.99)           | \$0.00              | \$0.00               |
| 141 Youth                               | (\$150.00)          | \$0.00             | (\$8,306.88)         | \$0.00              | \$0.00               |
| <b>Restricted Expenses</b>              | <b>(\$3,307.68)</b> | <b>\$0.00</b>      | <b>(\$32,159.14)</b> | <b>\$0.00</b>       | <b>\$0.00</b>        |
| <b>RESTRICTED ACCOUNTS</b>              | <b>\$787.60</b>     | <b>\$0.00</b>      | <b>(\$16,216.69)</b> | <b>\$0.00</b>       | <b>\$0.00</b>        |
| 148 Unrealized Gains/Losses             | \$10,441.23         | \$0.00             | \$25,541.95          | \$0.00              | \$0.00               |
| <b>NET INCOME</b>                       | <b>\$10,256.37</b>  | <b>\$2,180.49</b>  | <b>(\$2,699.24)</b>  | <b>(\$6,649.41)</b> | <b>\$0.00</b>        |