



S T . M A T T H E W

Living God's Love

Agenda & Reports Congregational Council Meeting

November 21, 2023 at 5:00 PM

Join Zoom Meeting

<https://zoom.us/j/2219534065?pwd=ZjdyVlFtR21lZFBrSW9uS1BFRRFJvQT09>

Meeting ID: 221 953 4065

Password: stmattgl

Telephone (audio only) option:

Dial 1(646) 558-8656

Enter Meeting ID: 221 953 4065# (when prompted)

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“Living God’s Love”

St. Matthew Evangelical Lutheran Church

400 North Broadway Street † Medina Ohio 44256

330-725-8885 †office@stmatthewmedina.org †www.stmatthewmedina.org

St. Matthew Evangelical Lutheran Church
Congregational Council Meeting Agenda
November 21, 2023, 5:00pm

1. Call to Order, Roll Call
2. Opening Prayer
3. Approval of the Prior Meeting Minutes
4. Five Star Committee Reports:
 - a. Communication Evangelism
 - b. Comprehensive Youth
 - c. Small Groups
 - d. Congregational Life
 - e. Social Concerns
5. Officer's Updates and Reports:
 - a. President
 - b. Pastor's Report
 - c. Deacon's Director of Youth and Family Ministries Report
 - d. Secretary Report
 - e. Treasurer Report
 - Meeting results and any updates
6. Director's Reports:
 - a. Finance Director Report
 - Meeting results and any updates
 - b. Property Director Report
 - Refresh Project Finance Plan Status Discussion
 - c. Personnel Director Report
7. Old Business:
 - Outcome Congregational Meeting, 11/19/23
 - Discipline and Adjudication update
 - Synod Systems Team update – choose dates for meeting
8. New Business:
9. Closing Prayer

Next Meeting - Tuesday, December 19th in Fellowship Hall at 5:00 pm

**St. Matthew Lutheran
Church Congregation Council
October 17, 2023**

President	Bill Heck	P
President-Elect	Jen Knaggs	P
Secretary	Mary Dunham	P
Treasurer	Teri Uttech	P
Personnel Director	Barb Woodard	P
Finance Director	Bruce Reed	P
Property Director	Troy Gerspacher	X
Deacon	Lindsay Stertzbach	P
Pastor	Steve Mahaffey	P

Five Star Ministry Team Leaders

Communication /Evangelism	Beth Johnson	P
	Jill Heck	X

Comprehensive Youth	Jen Hogan	P
	Julie Shrader	P
Congregational Life	Melody Costello	P
Small Groups	Heather Haycook	X
	Corey Neururer	X

Social Concerns

Those members of the congregation attending were: Sandy Andrews, John Baker (zoom) Melanie Brown, Tim Brown (zoom), Todd Costello (zoom), Julie Crow, Joyce Davis, Lois Davis, Carol Elkins, Helen Graf, Rick and Kathy Grice, Brian Harris (zoom) Dan Hogan, Steve Hulvey (zoom), Delores and Alan Ivan, Scott Johnson (zoom) Tom and Amanda Kotick, Bob Madey (zoom), Judy McLaughlin, Nancy Osbun (zoom), Cindy and Rex Rickly, Julie Shrader, Don Walter, and Jim Woodard (zoom).

Synod Systems team (SST) members Fran Dieter, Pastor Bob Cheney, and Deacon MaryAnn Schwabe, coordinator of the systems team, will lead the first part of the meeting.

After systems team introduced themselves and gave a little background, Mary Ann asked CC to introduce themselves and take 30 seconds to share our individual thoughts, prompted by, "What you are hopeful about? Where you think the congregation is right now? What you may be discouraged about? Thoughts about the report? "

Thoughts shared: hopeful, how to handle conflict/resolution, trust, identifying certain issues, need to have eyes, ears and hearts open all the time, there have been some hard truths, emotionally draining, good conversations, how to deal with conflict in a healthy Christian way, how to “fix” things, move forward and stay healthy, perceptions and a lot of misunderstandings, anger has come out, and time to heal, how to move forward as church, trauma, there are no quick fixes, hard work, angst.

MaryAnn shared how these difficult conversations can be tense and anxious. Over time you learn how to manage tough conversations. Pastor Bob shared, “How do you not waste the pain and do what’s right for the congregation and move forward? “

SST is here to help us try to figure out the pathway. It is our pathway and not the synods pathway. We need to do the work. What does that look like? What needs to be tackled and who are the people that need to tackle those issues? What do you see as the pathway and are those leaders in place to lead? What comes next? A process? And how does it become long lasting and how does it help with change?

A task force to work on how to continue moving forward? Working on a pathway could be a possibility.

Jen has stepped up and led us forward and appears to be trusted by rostered staff and congregation. There is fear in the congregation, and we want to do whatever we can to help our rostered leaders.

Beth shared that there are a lot of wounded individuals. Beth wants to hear about reconciliation and forgiveness. Prayer. One on one conversations.

If there is a desire about reconciliation it can’t be a blanket apology. Reconciliation is hard.

MaryAnn shared some individuals just collect grievances. Is there an ongoing grievance having a Deacon? MaryAnn shared the vote was overwhelming in favor of approving a Deacon.

What kind of a process is necessary to allow the small group that has issues to share their “grievances?”

Melody shared that there needs to be one on one conversations with a mediator from outside the congregation. There is anger and hurt. Feel a neutral person would be helpful. Some of those conversations have taken place.

Pastor Steve and Deacon Lindsay were too drained from having conversations to have them now but open to having these conversations down the road.

While feelings are valid and everyone has their story, there is only one truth. MaryAnn asked how do you get beyond feelings and get to the facts?

Fran shared we need to examine our conscious daily. Bill felt people have done soul searching. MaryAnn asked where do we go from here? If we want mediators they could give us names, or if we want the SST to meet with members they can do that to once and for all, and put the issue of Deacon Lindsay to bed and never talk about it again.

Melody shared that perceptions also need to stop.

Pastor Steve shared when you have a relationship with someone who starts in an unhealthy conversation, you need to stop it. That is a culture change.

Pastor Bob asked how do you move forward with all the angst?

MaryAnn asked what do you want to do next? Jen shared we'd like SST to help in a group meeting. It would be a group session and CC would identify those members. It would be an open forum. We will get back to them.

We will take a five minute break.

Bill asked how we wanted to move forward?

Melody liked what Deacon MaryAnn said about mediation, and having a group get together. Beth shared that meeting as a large group may not be the best. Carol felt it is a small group that has caused "issues," and those people are who we should address first. Beth said don't overlook people that have left. They should be included and heard.

Tom said what really resonated with him is when Fran shared we need to examine our conscious daily. SST said you know what to do, just need to have the courage to do what's best for our congregation. Tom shared that he feels like we are going through the motions but not really taking action. Teri affirmed and we need to figure out a plan of action.

Jen reminded us that we are the ones charged to come up with a plan. Pastor Steve reminded us that his door is always open.

Amanda feels it best to concentrate on those members that are here and then open it up and listen to those members that have left. Pastor Steve shared that sometimes people are looking for a reason to leave. The "talking" needs to stop. What cross are we going to die on? Need to look at what's best for our congregation, and not a few individuals.

Bill Heck suggested maybe a healing service would be good down the road. Pastor Steve reminded us that we do have confession and forgiveness every Sunday.

Jen is willing to reach out to SST to ask for their guidance (session). Teri asked if SST could possibly have a session with a small group, the a larger group (open house), and then a long term process.

Julie shared, do these people even want to talk? Have they showed remorse? There are steps to follow in our constitution. CC needs to address this person. Deacon Lindsay asked if the reason no one is naming this person is because the meeting is being recorded. John was named.

We can't confuse the behaviors with facts. Deacon Lindsay shared facts on systemic unhealthy behavior that has been going on for years and was not addressed by council. Carol asked if council was ready to do the work now. Tom shared pastoral relations had tried to address these issues and was unsuccessful. Tom was wondering if perhaps the mutual ministry teams could meet with the individuals, with the backing of council. The thought being we come up with guidelines and determine what are our core values, what are our expectations, don't reach out to the synod unnecessarily, and there should be no silo conversations. What is the playbook? It is time to act. Pastor Steve will contact the Bishop to give us clarity as to how we can proceed. Jen will wait to find out what the Bishop says before contacting the SST. We need to also identify the other members that need to have conversations. Scott Johnson shared his frustration, after listening to three meetings that we were talking in circles. We are finally getting something accomplished. He reminded us of a Jewish saying, "Whoever is **kind** to the **cruel** will end up being **cruel** to the **kind**." He also said, "keep up the good work."

Teri (treasurer) shared the proposed budget. Organist payment will be different than initial budgeted amount. The organist will be paid \$125.00/service, \$50/hr. for rehearsals. There will be a time sheet.

Teri has budget talking points. (see written report) The letter will be signed on behalf of the whole CC. If everyone could increase their annual contribution by 25% we would meet our budget.

Teri moves to approve proposed 2024 Budget subject to the organist pay. Mary seconded. Motion passes.

Bruce, finance director, see written report. Bruce and Pastor Steve will work on a stewardship letter. Need to work on a year-round stewardship. Members will bring pledge cards in Nov. 5th.

Notification of congregational meeting needs to be out by Nov. 5, 2023.

Jen working on nominating committee. Delores and Barb Woodard will help Jen. In February there may be a shift in leadership structure. There will be at large leaders, vice president does not have to move into presidency, and president can serve up to 2, 3-year terms.

Bill shared there is a request that Grace House be used for youth. There needs to be a task force to determine the "mission" or how best we can use Faith House. Pastor Steve asked if there had been meetings that he was unaware of regarding the future of Faith House.

Pastor Steve - see written report. Pastor Steve reminded us of the one item that will take place at the Nov. 5th congregational meeting. This meeting is to change the 2023 ANNUAL Congregational Meeting to February 2024 meeting. Members will be notified by October 19,2023.

Teri asked when the budget and nominations need to go out. They need to be sent out by Nov.5, 2023.

Jen closed with a prayer.

Meeting adjourned at 9:00 PM.

Respectfully submitted,
Mary Dunham

Congregational Council Email and Vote
October 30,2023 and October 31,2023

Barb/Jen moved that we approve the job description of the primary church organist. (see below) Mary seconded. It was approved unanimously.

Oct. 31, 2023 Jen moved to approve the hiring of Cindy Piovarchy as church organist. It was approved unanimously.

**St. Matthew Evangelical Lutheran Church, Medina, Ohio
2024 Job Description for Primary Organist**

Statement of Purpose:

Recognizing that St. Matthew Evangelical Lutheran Church requires leadership and coordination to provide quality music on Sunday and other special services as required and/or requested throughout the church year, we establish the position of Primary Organist.

Accountability:

At St. Matthew Evangelical Lutheran Church, the Rostered Leaders are the day-to-day supervising authority for all our employees, while specific policy oversight is provided by our elected officials. If you have questions about your work, speak first to the Pastor, who may then refer you to another rostered leader or to the proper elected officer if necessary. In some cases, the rostered leaders may delegate day-to-day oversight as deemed practical.

Education, Skills, and Abilities:

Be able to display a professional level of musical talent from training and experience. Have a thorough working knowledge of the congregation's worship services and a theological understanding of church music. Be able to communicate in a professional and in a friendly manner with the pastors, worship committee members, fellow employees, church choir, praise team, and members of the congregation.

General Understanding and Covenants:

1. Music is an integral part of the life of this congregation. The Church Organist exercises an important ministry that reaches out to the staff, choir members, members of the congregation, and the community.
2. The Church Organist agrees to recognize and facilitate the human relationships

involved in this position, including working with others in planning worship which includes attending the Worship Committee meetings.

3. The Church Organist will be diligent in preparation and in performance and will cooperate with others to provide and enable the highest standard of worship in this congregation.
4. The music ministry will involve the Church Organist as principal musician of this congregation.
5. It is understood that a variety of traditions and styles in organ and choral music may be appropriate for the services and that the use of a variety of instruments may be appropriate.

Church Organist/Keyboardist's Responsibilities:

1. Provide organ, piano, and/or keyboard music at all Sunday worship services and select appropriate music (prelude, postlude, etc.) for each service.
2. Provide organ, piano, and/or keyboard music for additional services during the year such as Thanksgiving, Advent, Christmas Eve, Lent, and choir practices as determined by the Worship Committee and Congregation Council.
3. Subject to availability, provide organ, piano, and/or keyboard music for services not listed above, such as weddings and funerals. Payment for such services and attendance at rehearsals shall be contracted on an individual basis.
4. Is responsible for scheduling a substitute organist/pianist when not available for above-mentioned services. St. Matthew Evangelical Lutheran Church shall compensate the substitute.
5. Is responsible in cooperation with the Worship Committee to schedule additional musicians for special services such as Holden Evening Prayer and the Praise Service. St. Matthew Evangelical Lutheran Church will compensate all additional musicians.
6. Day-to-day supervision of the Church Organist's work will occur through the Pastor.
7. Attend regularly scheduled meetings of the worship committee, and upon reasonable notice, attend such other meetings as may be designated by the supervisor.

St. Matthew Evangelical Lutheran Church Responsibility:

To provide compensation of \$125 per worship service, \$25 for a 30-minute rehearsal, \$50 for a 60-minute rehearsal, plus \$25 for other designated meetings.

See St. Matthew Evangelical Lutheran Church Personnel Manual for Evaluations and Reviews referred to in section 2.000 for details on review and evaluations, and Benefits referred to in section 3.000 for details including leave policy.

This job description is valid from 11/01/2023 until 12/31/2024.

Cindy Piovarchy, Primary Organist

Date

Barbara Woodard, Personnel Director

Date

Jennifer Knaggs, Church Council

Date

Personnel will be working on a job description to hire another organist or pianist as an Associate Organist. That person will play in Cindy's absence when she is on call for her nursing profession which will be one out of four Sundays.

Respectfully submitted,
Mary Dunham

St. Matthew Evangelical Lutheran Church
Congregational Meeting
November 19, 2023

- I. Call to order at 10:48 by President Jen Knaggs
- II. Opening Devotions- Pastor Steve
- III. Over 85 members in attendance so we had enough for quorum (10% of voting membership) as determined by our constitution.
- IV. Approval of Minutes.
 - A. Melody moved to approve the December 18, 2022 congregation meeting minutes. Delores Ivan seconded. Minutes approved.
 - B. Dave Weir moved to approve the special congregation meeting minutes from November 5, 2023 approving the amended constitution and bylaws. Kristine Neate seconded. Minutes approved.
- V. Helen Graf moved to approve the amended Constitution and Bylaws. Sandy Andrews seconded. There were 85 yes, 4 no and 1 abstain. Motion approved.
- VI. 2024 Leadership Slate
President: Jen Knaggs
Vice President: Kristine Neate
Secretary: Delores Ivan
Treasurer: Teri Uttech
At Large Officers: vote for only 3
Marcia George
Amanda Kotick
Bruce Reed
Jim Woodard
Carol Elkins moved to vote on the leadership slate and at large officers. Teri seconded.
Leadership slate was approved and the at large members elected were: Amanda, Bruce, and Jim.
Leaders and officers can serve up to two three-year terms.
- VII. New Benevolence Opportunities:
Teri shared that members are asked to nominate organizations for our benevolence. The top four organizations will receive \$1000.
Feeding Medina County (65)
Cups Café (69)
OutSupport of Medina (25)
Medina County SPCA (9)
Operation Homes (71)
Lutheran Outdoor Ministries (41)
UpCam (11)

Love Inc (18)

Feeding Medina County, Cups Café, LOMO and Operation Homes will receive \$1000 in 2024. We will continue to give 5% of offerings to the NEO synod. Gods Work Our Hands is under Social Concerns.

VIII. 2024 Budget

Teri explained the budget and how we are refining it and making some changes to better understand our expenses. Bruce encouraged members to use Simply Giving.

Questions: Is there a phone app for Vanco? Can the link be dropped in the zoom link? There is a QR code. There is also a link on our website and the MYUCD app.

Kristine Neate moved to approve the budget. Helen Graf seconded. The budget was approved 78 for 11 against and 4 abstain. Budget approved.

IX. Old Business:

A. Renovation Update: The committee has been slowly moving on renovation. Helen Graf has been helping with grant applications. To date there is \$66,465 in the renovation account. Members can also use Simply giving to make contributions.

B. Faith House: some donated couches and furniture is being moved in to use as a potential meeting space for congregation and youth, until a more permanent use can be determined.

X. New Business: none

XI. Pastor Steve installed the new leaders and officers. Jim Woodard was out of town.

Pastor Steve closed with prayer.

Sunday, February 25, 2025 will be the our annual meeting to approve the new constitution and bylaws.

Howard moved to adjourn. It was seconded. Meeting adjourned.

Respectfully submitted,

Mary Dunham

1. **Advent Devotions**

Many thanks to the eighteen contributors to our 2023 Advent Devotions!

Sunday, Dec. 3 – Mailchimp announcement to congregation with links to the Dec. 4-9 devotions.

Sunday, Dec. 10 - Mailchimp announcement with links to the Dec. 11-16 devotions.

Sunday, Dec. 17 - Mailchimp announcement with links to the Dec. 18-23 devotions.

Website (to be made public Dec. 3) contains ALL devotions on

www.stmatthewmedina.org/adventdevotions

Melody will also place weekly reminders on Facebook.

2. **Spotlighting our Members** (“Getting to Know You”)

We have begun spotlighting one family each week in Friday’s Shoutout (Beginning Nov. 10).

Families are asked to contribute information via a Google Form that is linked on the Shoutout and website. We are beginning with new families who have joined within the past year, but all are asked to participate. Currently, we have nine families who have signed on!!!

https://docs.google.com/forms/d/e/1FAIpQLScQdN3iBR5Q_3C8CygHIWfqYiz4ObG-SKA475bHJw_IV8JZZQ/viewform?vc=0&c=0&w=1&flr=0

3. **Evangelizing Through our Stories**

Beth is leading the Adult Sunday School class in Pastor’s absence (during November and December) with “*Beyond Chit Chat*,” written by Dave Daubert (Dandelion Project) and Elaina Salmon. The book is about sharing stories that matter to build deeper connections in faith communities. The book was first introduced by Jill Heck, for our CE team to consider.

4. **Five-Star Meeting, December 4**

Synod Systems Team Report - Discussion questions were asked on the sections regarding “Communication” and “Structure”. Beth sent these questions to our Rostered Staff and Five Star Leaders, asking them to prayerfully answer each question, and to forward the document to their groups and sub-committees. Responses are asked to be sent back to the team leaders, prior to the December 4th meeting of the Five-Star Leaders. Any question that does not apply can be answered with “NA”. Communication/Structure Feedback” will be a topic of discussion at the December 4 Five-Star meeting at Jen Knaggs’ home. [The questions are attached on pages 3-4]

5. **New CE Team Members** are welcome to join us! We have been inviting the congregation to consider joining our team. Much needed: Additional help with Audio/Visual (worship services)

Beth Johnson

COMMUNICATION

A congregation's communication strategy should strive to reach each member with the encouragement and information they need to live out the congregation's vision in the world. This comprehensive strategy should include information which may currently be limited to only members of a sanctioned or informal group or clique.

- o What is the current Communication Strategy for St. Matthew? When was it last reviewed? Was it discussed openly in the call process?

- o How would you assess the effectiveness of your current Communication Strategy? Are you reaching all ministry stakeholders? Are you reaching all members of the congregation? Are you communicating more effectively with certain groups? If so, how can you enhance your strategy to reach all participants?

- o Are there silos within the congregation which are outside the purview of the congregational council? Are there informal groups in place which have the effect of "keeping things the way they have always been?" If so, how are these informal groups benefiting from your current means of communication? How might you move communication which currently happens in the parking lot "inside the building?"

- o How recently have you updated your Communication Strategy? Is your website included in the strategy and updated regularly? How do your social media accounts fit in this strategy? Who is responsible for keeping it up to date? Is this person included receiving information from the rostered leaders as well as all groups and committees?

- o How are sanctioned groups held accountable? Are all meetings captured in minutes? Are these minutes available to council leaders and the congregation as a whole? Do these minutes get distributed to those responsible for keeping the calendar and keeping weekly communication up to date?

STRUCTURE

While all congregations need a governing structure for orderly life, how often does a congregation examine its particular structure in a deliberative manner? A review of the interview responses indicates the time for such an evaluation may be appropriate. Some questions for discussion may be:

- o What is the purpose of the Five Star Ministry model of St. Matthew and how does it serve the needs and vision of the congregation as a community of believers?

- o Does the current structure encourage a lively dialog that respects many differing ideas and viewpoints?

- o Does the current structure encourage wide engagement from the congregation and welcome creative ideas? Can a structure be envisioned that energizes self-fulfilled leaders who are unafraid to engage differing points of view?

- o Who would be best equipped to begin such an evaluative process? The process may be best served by those who do not have presupposed answers, but those unafraid to ask the difficult questions. Many interviewees expressed great respect for the current rostered staff, so perhaps Pastor Steve and Deacon Lindsay would be wise choices to anchor the process.

November 2023 Comprehensive Youth Ministry Report

(By Co-chairs Julie Shrader and Jen Hogan)

Events

- October 22, 2023- Bibles were given to second graders.
- October 28, 2023- A Blessed Boo Bash was held with games, crafts, and trick-or-treating. Thank you to Joyce, Helen, Julie C., and Devin for helping with the planning, decorations, set-up, and passing out candy. Also, thank you to all who helped with clean up and providing candy.
- October 29, 2023- Reformation Sunday, Reception for Confirmands (9:45), Affirmation of Baptism (11:00) Thank you to Karen, Bekah, and Evan for their planning, set-up, and clean-up.
- November 12, 2023- Luther Middles Food Drive (Noon)
- November 19, 2023- Luther League Thanksgiving Dinner at 5:00

Upcoming Events

- Possible Christmas caroling at a nursing home
- December 17, 2023- SS Christmas Program + Youth-led worship (one service @ 9:30)

Report to Congregation Council
November 21, 2022

I feel as though I blinked and it's already a month later. I'm not sure if it's because there's been so much that has happened that there wasn't time to consider each day, or if it was because of the many long, emotional, and exhaustive days where it feels as if one day blends into the next ... either way, here we are. I know it's been a long month not just for me, but for everyone here at St. Matthew, as we've walked through yet another challenging month. I know I don't need to say more. I will, however, share with you a quote from the theologian/author I'm currently reading that speaks to me (and hopefully will to you too). Soren Kierkegaard writes: "Never cease loving a person and never give up hope for him, for even the Prodigal Son who had fallen most low could still be saved. The bitterest enemy and also he who was your friend could again be your friend; love that has grown cold can kindle again."

So, where to start?! This past month had me meeting with individuals and couples in the congregation more than usual. Honestly, it felt much like my first couple of months here, with people coming into my office to meet and many of my lunches and dinners scheduled with members, although for different reasons. Other evenings were filled with meetings, attending youth sporting events, or preparing for Sunday worship. Reformation Sunday was a joyous Sunday as many of our youth confirmed the faith into which they were baptized. Another joy was I was honored and blessed to preside over the wedding between Caleb and Reiley Johnston at Hocking Hills. And on an additional Sunday we blessed 200 stocking hats that were made by Judy Weir before they were sent off to Cups Café to be shared with the community. Deacon Lindsay and I attended another Dandelion Project meeting on one of the Saturday morning in Canton, which has led us into the sermon/homework series we've been walking through the last three weeks in worship. As a congregation it also feels as though we've had a record number of congregation meetings in order to accomplish all the work that has needed to be done. And to top it all off there have been more hospital visits made this past month as a string of illnesses and surgeries have settled in on St. Matthew.

As I look ahead to this coming month, knowing full well that we are entering into one of the busier seasons of the church year as well as people's lives, my prayer and hope is that we slow down enough to see God active and moving among us. It's so easy to get distracted by the rush and make that that focus of all we do. Although I realize some of the rush can't be avoided, look for God moving in it ... in the little things like a kind word, or the person who allows another person to go ahead of them in the long line, or in the salesclerk that still smiles after having to deal with the angry and impatient customers. God often shows up in the most unlikely of places and in the most unexpected ways. May your heart "prepare him room" during this blessed season of Advent.

In Christ, with Christ, for Christ!

Pastor Steve

St. Matthew Evangelical Lutheran Church

Statement of Activity

October 2023

	TOTAL	
	OCT 2023	JAN - OCT, 2023 (YTD)
Revenue		
44000 Offerings	34,897.12	273,691.36
44100 Special Collection Offerings		196.49
44200 Temp Restricted Offerings	3,446.78	85,625.50
Total Revenue	\$38,343.90	\$359,513.35
GROSS PROFIT	\$38,343.90	\$359,513.35
Expenditures		
51000 Benevolence		1,035.14
51010 ELCA - Mission Support	1,839.00	14,495.00
51015 ELCA - World Hunger		10.00
51020 ELCA - Lutheran Agency Org. in		900.00
51080 ELCA - LOMO		500.00
51090 ELCA - Fund for Leaders		500.00
51100 Hope Memorial Cemetery		500.00
51110 Operation Homes		890.00
51120 Love INC		1,500.00
51130 Upcam		1,000.00
Total 51000 Benevolence	1,839.00	21,330.14
52150 Pastor Steve Mahaffey		
52151 Compensation		
52152 Salary	5,783.34	57,833.40
52153 Housing Allowance	1,333.34	13,333.40
52156 Social Security	544.42	5,444.20
Total 52151 Compensation	7,661.10	76,611.00
52155 Benefits		
52157 Retirement & Medical	3,111.57	31,115.70
52158 Continuing Education		532.52
52160 Car/Business Expense	325.54	3,505.01
Total 52155 Benefits	3,437.11	35,153.23
Total 52150 Pastor Steve Mahaffey	11,098.21	111,764.23
52200 Deacon		
52210 Compensation		
52211 Salary	6,116.66	61,166.60
Total 52210 Compensation	6,116.66	61,166.60
52220 Benefits		
52212 Car/Business Expenses		1,753.97
52221 Retirement and Medical	1,474.98	14,749.80
Total 52220 Benefits	1,474.98	16,503.77
Total 52200 Deacon	7,591.64	77,670.37

St. Matthew Evangelical Lutheran Church

Statement of Activity

October 2023

	TOTAL	
	OCT 2023	JAN - OCT, 2023 (YTD)
52350 Pastor Substitute	578.00	1,537.25
52400 Pastoral Admin. Assistant		
52410 Compensation		
52411 Salary	2,630.00	26,205.98
Total 52410 Compensation	2,630.00	26,205.98
Total 52400 Pastoral Admin. Assistant	2,630.00	26,205.98
52500 Music Personnel		
52510 Organist	1,484.00	19,484.00
52511 Worship Musicians	575.00	2,175.00
52520 Luther Choir Director	396.70	2,510.35
Total 52500 Music Personnel	2,455.70	24,169.35
52600 Parish Nurse		
52610 Salary	764.58	7,645.80
Total 52600 Parish Nurse	764.58	7,645.80
52700 Nursery Staff	228.20	1,489.20
52800 Custodian	1,316.00	13,912.00
52810 Bookkeeper	163.15	2,069.72
52900 FICA for Non-pastors	869.53	8,543.18
53000 Administration		135.16
53010 Telephone	215.12	3,197.32
53014 Office Supplies	9.99	2,306.95
53015 ACS Technologies	153.00	1,523.00
53020 Internet	59.95	727.52
53040 Postage	156.00	1,957.59
53050 Conference Expense		891.28
53090 Office Eq. Maintenance Agmt.		915.81
53111 Personnel Expenses		86.72
Total 53000 Administration	594.06	11,741.35
53016 Bank charges		363.90
53060 Workers Compensation	57.64	993.36
53120 Finance		30.00
53122 Stewardship Supplies		696.41
53123 Service Cost/Fees - Intuit/Vanc	255.65	2,925.12
Total 53120 Finance	255.65	3,651.53
53130 Property Management		
53131 Supplies	224.98	1,033.38
53132 Utilities	991.32	11,675.88
53133 Insurance		12,862.00
53134 Repairs and Maintenance	10,336.00	14,210.92
53135 Lawn Care/Snow Removal		3,078.23

St. Matthew Evangelical Lutheran Church

Statement of Activity

October 2023

	TOTAL	
	OCT 2023	JAN - OCT, 2023 (YTD)
53138 Capital Impr/Depreciation Expen		17,366.87
53140 Grace House	70.00	2,269.64
Total 53130 Property Management	11,622.30	62,496.92
53210 Specially Approved Supplies & M		1,425.00
54000 Congregational Life Ministry		
54020 Worship Supplies/Bulletins	127.04	1,555.45
54040 Altar Guild	127.29	904.37
54060 Flowers (Altar & Memorial)	360.00	2,666.50
54080 Organ Main.		160.00
54110 Care Connection Ministry		27.74
54120 Health & Wellness		109.32
54130 New Member Receptions		92.55
Total 54000 Congregational Life Ministry	614.33	5,515.93
55000 Comprehensive Youth Ministry		102.63
55010 Luther Middles (6-8 Youth group		342.70
55020 Luther League	528.28	578.28
55060 Luther Littles (PK-5 youth grou	12.25	102.69
55070 Sunday School (Pre K-5th)		199.00
55071 Lesson Materials		608.36
55072 Supplies and Misc.		319.69
Total 55070 Sunday School (Pre K-5th)		1,127.05
55080 Sunday School (6th - 12th)		
55081 Lesson Materials		349.55
55082 Supplies & Misc.		329.85
Total 55080 Sunday School (6th - 12th)		679.40
55090 Confirmation Ministry/Retreat		694.45
55100 Vacation Bible School		342.20
55110 Summer Camp Scholarships		300.00
55140 First Communion Ministry/Retrea		329.52
55160 College Care Packages		627.84
Total 55000 Comprehensive Youth Ministry	540.53	5,226.76
56000 Communication Evang. Ministry		
56020 The Lutheran		101.92
56030 Ads, Spiritual Messages	29.50	1,444.70
56040 Video Spiritual Production		392.84
56050 Newsletter Production	30.00	30.00
56060 Evangelism Outreach		2,206.24
56065 Website		47.70
Total 56000 Communication Evang. Ministry	59.50	4,223.40

St. Matthew Evangelical Lutheran Church

Statement of Activity

October 2023

	TOTAL	
	OCT 2023	JAN - OCT, 2023 (YTD)
57000 Social Concerns Ministry		113.30
51060 God's Work Our Hands		880.00
53150 Trailer License LDR - St. Matthew Disaster Res		118.00
Total 57000 Social Concerns Ministry		1,111.30
58000 Small Group Ministry		
58010 Senior Happy Hour		56.93
58030 Socials & Promotional Items	34.35	241.07
Total 58000 Small Group Ministry	34.35	298.00
65600 Payroll Expenses	0.00	0.00
67000 Interest Expense	152.98	1,658.10
Unapplied Cash Bill Payment Expense	0.00	0.00
Total Expenditures	\$43,465.35	\$395,042.77
NET OPERATING REVENUE	\$ -5,121.45	\$ -35,529.42
Other Revenue		
70100 Interest Income	1,507.73	12,249.43
90000 Released from restrictions	1,020.26	23,535.71
91000 Designated funds carried over	-1,092.75	-62,235.88
92000 Same Year restricted fund usage		-60.00
Total Other Revenue	\$1,435.24	\$ -26,510.74
NET OTHER REVENUE	\$1,435.24	\$ -26,510.74
NET REVENUE	\$ -3,686.21	\$ -62,040.16

St. Matthew Evangelical Lutheran Church

Statement of Financial Position

As of October 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
11100 General Checking - Huntington 1	80,901.68
11400 Endowment - Hunt 07664529755	20,078.55
11500 CD 07664481217 - PPP Fund	102,552.40
11700 CD 07664481220 - PPP Fund	102,552.40
11800 Restricted Savings - Huntington	303,091.23
Total Bank Accounts	\$609,176.26
Total Current Assets	\$609,176.26
Fixed Assets	
14100 400 N. Broadway	887,790.00
14200 Grace House 229 Pearl	142,143.35
14400 432 N Broadway Street	101,980.00
Total Fixed Assets	\$1,131,913.35
TOTAL ASSETS	\$1,741,089.61
LIABILITIES AND EQUITY	
Liabilities	\$38,559.16
Equity	
30001 Unrestricted Net Assets	640,807.14
32000 Retained Earnings	597,065.54
33000 Restricted Savings Account	0.00
33001 Noisy Offering holding acct	45.04
33040 Promise Place Proceed Fund - PPP Fund	405,994.89
33100 Property Management Maintenance	0.00
33080 Church Landscaping	0.00
33503 Naming Trees Memorial	81.93
33605 Art Reidel	496.15
Total 33080 Church Landscaping	578.08
33090 Capital Improvement	18,580.47
33091 Interior Remodel Fund	66,465.63
Total 33090 Capital Improvement	85,046.10
Total 33100 Property Management Maintenance	85,624.18
33200 Congregational Life	0.00
33130 Altar Guild	35.76
33131 Acolyte Robes	636.55
Total 33130 Altar Guild	672.31
33132 Flowers	586.53
33203 Drama & Music Account	2,779.79
33204 Stephen Ministry Fund	2,175.16
33525 Harry Klein - Library	167.44

St. Matthew Evangelical Lutheran Church

Statement of Financial Position

As of October 31, 2023

	TOTAL
Total 33200 Congregational Life	6,381.23
33300 Comprehensive Youth	7.75
32114 Youth Gathering	100.00
33070 College Care Packages	182.48
Total 33300 Comprehensive Youth	290.23
33400 Communication Evangelism	
33440 Pictorial Directory	40.00
33450 Audio / Video Technology	1,782.40
Total 33400 Communication Evangelism	1,822.40
33500 Memorial	3,235.50
33800 Social Concerns Ministry	3,475.17
33030 LDR - St. Matthew Disaster Resp	1,327.39
Total 33800 Social Concerns Ministry	4,802.56
Total 33000 Restricted Savings Account	508,196.03
34000 Endowment	20,078.55
Opening Bal Equity	-1,576.65
Net Revenue	-62,040.16
Total Equity	\$1,702,530.45
TOTAL LIABILITIES AND EQUITY	\$1,741,089.61

St. Matthew Evangelical Lutheran Church
Budget vs. Actuals: Approved 2023 Budget - FY23 P&L
 January - December 2023

	Oct 2023				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue								
44000 Offerings	34,897.12	33,333.33	1,563.79	104.69%	276,605.66	399,999.96	-123,394.30	69.15%
44100 Special Collection Offerings			0.00		196.49	0.00	196.49	
44200 Temp Restricted Offerings	3,446.78		3,446.78		85,625.50	0.00	85,625.50	
Total Revenue	\$ 38,343.90	\$ 33,333.33	\$ 5,010.57	115.03%	\$ 362,427.65	\$ 399,999.96	-\$ 37,572.31	90.61%
Gross Profit	\$ 38,343.90	\$ 33,333.33	\$ 5,010.57	115.03%	\$ 362,427.65	\$ 399,999.96	-\$ 37,572.31	90.61%
Expenditures								
51000 Benevolence			0.00		1,035.14	0.00	1,035.14	
51010 ELCA - Mission Support	1,839.00	1,666.67	172.33	110.34%	14,495.00	20,000.00	-5,505.00	72.48%
51015 ELCA - World Hunger			0.00		10.00	0.00	10.00	
51020 ELCA - Lutheran Agency Org. in		75.00	-75.00	0.00%	900.00	900.00	0.00	100.00%
51080 ELCA - LOMO		41.66	-41.66	0.00%	500.00	500.00	0.00	100.00%
51090 ELCA - Fund for Leaders		41.67	-41.67	0.00%	500.00	500.00	0.00	100.00%
51100 Hope Memorial Cemetery		41.66	-41.66	0.00%	500.00	500.00	0.00	100.00%
51110 Operation Homes		83.34	-83.34	0.00%	890.00	1,000.00	-110.00	89.00%
51120 Love INC		166.66	-166.66	0.00%	1,500.00	2,000.00	-500.00	75.00%
51130 Upcam		83.33	-83.33	0.00%	1,000.00	1,000.00	0.00	100.00%
Total 51000 Benevolence	\$ 1,839.00	\$ 2,199.99	-\$ 360.99	83.59%	\$ 21,330.14	\$ 26,400.00	-\$ 5,069.86	80.80%
52150 Pastor Steve Mahaffey			0.00		0.00	0.00	0.00	
52151 Compensation			0.00		0.00	0.00	0.00	
52152 Salary	5,783.34	5,783.34	0.00	100.00%	57,833.40	69,400.00	-11,566.60	83.33%
52153 Housing Allowance	1,333.34	1,333.33	0.01	100.00%	13,333.40	16,000.00	-2,666.60	83.33%
52156 Social Security	544.42	544.42	0.00	100.00%	5,444.20	6,533.00	-1,088.80	83.33%
Total 52151 Compensation	\$ 7,661.10	\$ 7,661.09	\$ 0.01	100.00%	\$ 76,611.00	\$ 91,933.00	-\$ 15,322.00	83.33%
52155 Benefits			0.00		0.00	0.00	0.00	
52157 Retirement & Medical	3,111.57	3,111.59	-0.02	100.00%	31,115.70	37,339.00	-6,223.30	83.33%
52158 Continuing Education		83.33	-83.33	0.00%	532.52	1,000.00	-467.48	53.25%
52160 Car/Business Expense	325.54	291.67	33.87	111.61%	3,505.01	3,500.00	5.01	100.14%
Total 52155 Benefits	\$ 3,437.11	\$ 3,486.59	-\$ 49.48	98.58%	\$ 35,153.23	\$ 41,839.00	-\$ 6,685.77	84.02%
Total 52150 Pastor Steve Mahaffey	\$ 11,098.21	\$ 11,147.68	-\$ 49.47	99.56%	\$ 111,764.23	\$ 133,772.00	-\$ 22,007.77	83.55%
52200 Deacon			0.00		0.00	0.00	0.00	
52210 Compensation			0.00		0.00	0.00	0.00	
52211 Salary	6,116.66	6,116.67	-0.01	100.00%	61,166.60	73,400.00	-12,233.40	83.33%
Total 52210 Compensation	\$ 6,116.66	\$ 6,116.67	-\$ 0.01	100.00%	\$ 61,166.60	\$ 73,400.00	-\$ 12,233.40	83.33%
52220 Benefits			0.00		0.00	0.00	0.00	
52212 Car/Business Expenses		291.66	-291.66	0.00%	1,753.97	3,500.00	-1,746.03	50.11%
52221 Retirement and Medical	1,474.98	1,479.17	-4.19	99.72%	14,749.80	17,750.00	-3,000.20	83.10%
52223 Continuing Education		83.33	-83.33	0.00%	0.00	1,000.00	-1,000.00	0.00%
Total 52220 Benefits	\$ 1,474.98	\$ 1,854.16	-\$ 379.18	79.55%	\$ 16,503.77	\$ 22,250.00	-\$ 5,746.23	74.17%
Total 52200 Deacon	\$ 7,591.64	\$ 7,970.83	-\$ 379.19	95.24%	\$ 77,670.37	\$ 95,650.00	-\$ 17,979.63	81.20%
52350 Pastor Substitute	578.00	125.00	453.00	462.40%	1,537.25	1,500.00	37.25	102.48%
52400 Pastoral Admin. Assistant			0.00		0.00	0.00	0.00	
52410 Compensation			0.00		0.00	0.00	0.00	
52411 Salary	2,630.00	2,731.67	-101.67	96.28%	26,205.98	32,780.00	-6,574.02	79.95%
Total 52410 Compensation	\$ 2,630.00	\$ 2,731.67	-\$ 101.67	96.28%	\$ 26,205.98	\$ 32,780.00	-\$ 6,574.02	79.95%
Total 52400 Pastoral Admin. Assistant	\$ 2,630.00	\$ 2,731.67	-\$ 101.67	96.28%	\$ 26,205.98	\$ 32,780.00	-\$ 6,574.02	79.95%
52500 Music Personnel			0.00		0.00	0.00	0.00	
52510 Organist	1,484.00	2,000.00	-516.00	74.20%	19,484.00	24,000.00	-4,516.00	81.18%

52511 Worship Musicians	575.00	320.83	254.17	179.22%	2,175.00	3,850.00	-1,675.00	56.49%
52520 Luther Choir Director	396.70	250.00	146.70	158.68%	2,510.35	2,400.00	110.35	104.60%
52530 Kids of the Kingdom Director		166.66	-166.66	0.00%	0.00	1,500.00	-1,500.00	0.00%
Total 52500 Music Personnel	\$ 2,455.70	\$ 2,737.49	-\$ 281.79	89.71%	\$ 24,169.35	\$ 31,750.00	-\$ 7,580.65	76.12%
52600 Parish Nurse			0.00		0.00	0.00	0.00	
52610 Salary	764.58	764.59	-0.01	100.00%	7,645.80	9,175.00	-1,529.20	83.33%
Total 52600 Parish Nurse	\$ 764.58	\$ 764.59	-\$ 0.01	100.00%	\$ 7,645.80	\$ 9,175.00	-\$ 1,529.20	83.33%
52700 Nursery Staff	228.20	181.11	47.09	126.00%	1,489.20	1,630.00	-140.80	91.36%
52800 Custodian	1,316.00	1,276.83	39.17	103.07%	13,912.00	15,322.00	-1,410.00	90.80%
52810 Bookkeeper	163.15	200.00	-36.85	81.58%	2,196.61	2,400.00	-203.39	91.53%
52900 FICA for Non-pastors	869.53	708.33	161.20	122.76%	8,543.18	8,500.00	43.18	100.51%
53000 Administration			0.00		135.16	0.00	135.16	
53010 Telephone	215.12	250.00	-34.88	86.05%	3,424.54	3,000.00	424.54	114.15%
53014 Office Supplies	9.99	208.34	-198.35	4.80%	2,306.95	2,500.00	-193.05	92.28%
53015 ACS Technologies	153.00	150.00	3.00	102.00%	1,523.00	1,800.00	-277.00	84.61%
53020 Internet	59.95	83.33	-23.38	71.94%	727.52	1,000.00	-272.48	72.75%
53040 Postage	156.00	208.33	-52.33	74.88%	1,957.59	2,500.00	-542.41	78.30%
53050 Conference Expense		45.84	-45.84	0.00%	891.28	550.00	341.28	162.05%
53070 Pastoral Resources		8.33	-8.33	0.00%	0.00	100.00	-100.00	0.00%
53080 Office Equipment		333.33	-333.33	0.00%	0.00	4,000.00	-4,000.00	0.00%
53090 Office Eq. Maintenance Agmt.		166.66	-166.66	0.00%	915.81	2,000.00	-1,084.19	45.79%
53110 Miscellaneous		16.67	-16.67	0.00%	0.00	200.00	-200.00	0.00%
53111 Personnel Expenses			0.00		86.72	0.00	86.72	
Total 53000 Administration	\$ 594.06	\$ 1,470.83	-\$ 876.77	40.39%	\$ 11,968.57	\$ 17,650.00	-\$ 5,681.43	67.81%
53016 Bank charges		16.67	-16.67	0.00%	363.90	200.00	163.90	181.95%
53060 Workers Compensation	57.64	66.66	-9.02	86.47%	993.36	800.00	193.36	124.17%
53120 Finance			0.00		30.00	0.00	30.00	
53121 Financial Audit		33.34	-33.34	0.00%	0.00	400.00	-400.00	0.00%
53122 Stewardship Supplies		83.33	-83.33	0.00%	696.41	1,000.00	-303.59	69.64%
53123 Service Cost/Fees - Intuit/Vanc	255.65	291.67	-36.02	87.65%	3,007.99	3,500.00	-492.01	85.94%
Total 53120 Finance	\$ 255.65	\$ 408.34	-\$ 152.69	62.61%	\$ 3,734.40	\$ 4,900.00	-\$ 1,165.60	76.21%
53130 Property Management			0.00		0.00	0.00	0.00	
53131 Supplies	224.98	150.00	74.98	149.99%	1,033.38	1,800.00	-766.62	57.41%
53132 Utilities	991.32	1,000.00	-8.68	99.13%	11,675.88	12,000.00	-324.12	97.30%
53133 Insurance		666.66	-666.66	0.00%	12,862.00	8,000.00	4,862.00	160.78%
53134 Repairs and Maintenance	10,336.00	1,666.67	8,669.33	620.16%	14,210.92	20,000.00	-5,789.08	71.05%
53135 Lawn Care/Snow Removal		333.33	-333.33	0.00%	3,078.23	4,000.00	-921.77	76.96%
53137 Misc. Equipment		83.34	-83.34	0.00%	0.00	1,000.00	-1,000.00	0.00%
53138 Capital Impr/Depreciation Expen			0.00		17,366.87	0.00	17,366.87	
53140 Grace House	70.00	291.66	-221.66	24.00%	2,269.64	3,500.00	-1,230.36	64.85%
Total 53130 Property Management	\$ 11,622.30	\$ 4,191.66	\$ 7,430.64	277.27%	\$ 62,496.92	\$ 50,300.00	\$ 12,196.92	124.25%
53210 Specially Approved Supplies & M			0.00		1,425.00	0.00	1,425.00	
54000 Congregational Life Ministry			0.00		0.00	0.00	0.00	
54010 Adult Choir Music & Supplies		25.00	-25.00	0.00%	0.00	300.00	-300.00	0.00%
54011 Kids' Choir/Music		4.17	-4.17	0.00%	0.00	50.00	-50.00	0.00%
54013 Praise Team/Music		4.16	-4.16	0.00%	0.00	50.00	-50.00	0.00%
54020 Worship Supplies/Bulletins	127.04	208.34	-81.30	60.98%	1,555.45	2,500.00	-944.55	62.22%
54040 Altar Guild	127.29	183.33	-56.04	69.43%	904.37	2,200.00	-1,295.63	41.11%
54060 Flowers (Altar & Memorial)	360.00	183.34	176.66	196.36%	2,666.50	2,200.00	466.50	121.20%
54080 Organ Main.		83.33	-83.33	0.00%	160.00	1,000.00	-840.00	16.00%
54110 Care Connection Ministry		8.34	-8.34	0.00%	27.74	100.00	-72.26	27.74%
54120 Health & Wellness			0.00		109.32	0.00	109.32	
54130 New Member Receptions			0.00		92.55	0.00	92.55	
54140 Special Events, Advent Dinners, etc.		16.66	-16.66	0.00%	0.00	200.00	-200.00	0.00%
55150 Library		4.16	-4.16	0.00%	0.00	50.00	-50.00	0.00%

Total 54000 Congregational Life Ministry	\$ 614.33	\$ 720.83	-\$ 106.50	85.23%	\$ 5,515.93	\$ 8,650.00	-\$ 3,134.07	63.77%
55000 Comprehensive Youth Ministry			0.00		102.63	0.00	102.63	
55010 Luther Middles (6-8 Youth group		20.84	-20.84	0.00%	342.70	250.00	92.70	137.08%
55020 Luther League	528.28		528.28		578.28	0.00	578.28	
55030 Conv, Retreats, Workshops, Adul		41.66	-41.66	0.00%	0.00	500.00	-500.00	0.00%
55060 Luther Littles (PK-5 youth grou	12.25	12.50	-0.25	98.00%	102.69	150.00	-47.31	68.46%
55070 Sunday School (Pre K-5th)			0.00		199.00	0.00	199.00	
55071 Lesson Materials		83.34	-83.34	0.00%	608.36	1,000.00	-391.64	60.84%
55072 Supplies and Misc.		16.66	-16.66	0.00%	319.69	200.00	119.69	159.85%
55073 Christmas Expense		0.00	0.00		0.00	10.00	-10.00	0.00%
Total 55070 Sunday School (Pre K-5th)	\$ 0.00	\$ 100.00	-\$ 100.00	0.00%	\$ 1,127.05	\$ 1,210.00	-\$ 82.95	93.14%
55080 Sunday School (6th - 12th)			0.00		0.00	0.00	0.00	
55081 Lesson Materials		41.67	-41.67	0.00%	349.55	500.00	-150.45	69.91%
55082 Supplies & Misc.		8.33	-8.33	0.00%	329.85	100.00	229.85	329.85%
Total 55080 Sunday School (6th - 12th)	\$ 0.00	\$ 50.00	-\$ 50.00	0.00%	\$ 679.40	\$ 600.00	\$ 79.40	113.23%
55090 Confirmation Ministry/Retreat			0.00		694.45	0.00	694.45	
55100 Vacation Bible School		41.67	-41.67	0.00%	342.20	500.00	-157.80	68.44%
55110 Summer Camp Scholarships		16.66	-16.66	0.00%	300.00	200.00	100.00	150.00%
college)		83.34	-83.34	0.00%	0.00	1,000.00	-1,000.00	0.00%
55140 First Communion Ministry/Retrea			0.00		329.52	0.00	329.52	
55160 College Care Packages			0.00		627.84	0.00	627.84	
Total 55000 Comprehensive Youth Ministry	\$ 540.53	\$ 366.67	\$ 173.86	147.42%	\$ 5,226.76	\$ 4,410.00	\$ 816.76	118.52%
56000 Communication Evang. Ministry			0.00		0.00	0.00	0.00	
56010 Materials and Supplies		12.50	-12.50	0.00%	0.00	150.00	-150.00	0.00%
56020 The Lutheran		16.66	-16.66	0.00%	101.92	200.00	-98.08	50.96%
56030 Ads, Spiritual Messages	29.50	125.00	-95.50	23.60%	1,444.70	1,500.00	-55.30	96.31%
56040 Video Spiritual Production		29.17	-29.17	0.00%	392.84	350.00	42.84	112.24%
56050 Newsletter Production	30.00		30.00		30.00	0.00	30.00	
56060 Evangelism Outreach		175.00	-175.00	0.00%	2,206.24	2,100.00	106.24	105.06%
56065 Website		41.66	-41.66	0.00%	47.70	500.00	-452.30	9.54%
Total 56000 Communication Evang. Ministry	\$ 59.50	\$ 399.99	-\$ 340.49	14.88%	\$ 4,223.40	\$ 4,800.00	-\$ 576.60	87.99%
57000 Social Concerns Ministry		33.34	-33.34	0.00%	113.30	400.00	-286.70	28.33%
51060 God's Work Our Hands		58.34	-58.34	0.00%	880.00	700.00	180.00	125.71%
Res			0.00		118.00	0.00	118.00	
Total 57000 Social Concerns Ministry	\$ 0.00	\$ 91.68	-\$ 91.68	0.00%	\$ 1,111.30	\$ 1,100.00	\$ 11.30	101.03%
58000 Small Group Ministry		16.66	-16.66	0.00%	0.00	200.00	-200.00	0.00%
58010 Senior Happy Hour		41.67	-41.67	0.00%	56.93	500.00	-443.07	11.39%
58020 Books and Video Series		41.66	-41.66	0.00%	0.00	500.00	-500.00	0.00%
58030 Socials & Promotional Items	34.35	41.67	-7.32	82.43%	241.07	500.00	-258.93	48.21%
Total 58000 Small Group Ministry	\$ 34.35	\$ 141.66	-\$ 107.31	24.25%	\$ 298.00	\$ 1,700.00	-\$ 1,402.00	17.53%
65600 Payroll Expenses	0.00		0.00		0.00	0.00	0.00	
67000 Interest Expense	152.98		152.98		1,813.50	0.00	1,813.50	
Unapplied Cash Bill Payment Expense	0.00		0.00		0.00	0.00	0.00	
Total Expenditures	\$ 43,465.35	\$ 37,918.51	\$ 5,546.84	114.63%	\$ 395,635.15	\$ 453,389.00	-\$ 57,753.85	87.26%
Net Operating Revenue	-\$ 5,121.45	-\$ 4,585.18	-\$ 536.27	111.70%	-\$ 33,207.50	-\$ 53,389.04	\$ 20,181.54	62.20%
Other Revenue								
70100 Interest Income	1,507.73		1,507.73		12,249.43	0.00	12,249.43	
90000 Released from restrictions	1,020.26		1,020.26		23,535.71	0.00	23,535.71	
91000 Designated funds carried over	-1,092.75		-1,092.75		-62,235.88	0.00	-62,235.88	
92000 Same Year restricted fund usage			0.00		-60.00	0.00	-60.00	
Total Other Revenue	\$ 1,435.24	\$ 0.00	\$ 1,435.24		-\$ 26,510.74	\$ 0.00	-\$ 26,510.74	
Net Other Revenue	\$ 1,435.24	\$ 0.00	\$ 1,435.24		-\$ 26,510.74	\$ 0.00	-\$ 26,510.74	
Net Revenue	-\$ 3,686.21	-\$ 4,585.18	\$ 898.97	80.39%	-\$ 59,718.24	-\$ 53,389.04	-\$ 6,329.20	111.85%

Saturday, Nov 04, 2023 08:40:26 AM GMT-7 - Cash Basis

St. Matthew Evangelical Lutheran Church

Finance Director Report -- October 1 thru October 31, 2023

Congregational Council Meeting Tuesday, November 21, 2023 5:00pm

Finance Director Bruce R. Reed
Treasurer Teri Uttech
Bookkeeper Heather Rohde

STANDARDS AND RESOURCES FOR COMPENSATION FOR ROSTERED MINISTERS

Recommended by Synod Council: 3/25/2023

Approved by NEOS Synod Assembly: 5/13/2023

1. St. Matthew ELC Sample Congregation Council Resolutions (Designation of Housing Allowance)

[applicable only to pastors]

“The church or organization that employs you must officially designate the payment as a housing allowance before it makes the payment. It must designate a definite amount. It can't determine the amount of the housing allowance at a later date. If the church or organization doesn't officially designate a definite amount as a housing allowance, you must include your total salary in your income.”

Shown below is a sample resolution designating a housing allowance, which is to be done at the end of each year:

The Finance Director informed the Council that under the tax law, pastors may be able to exclude from federal income tax the amount of their compensation designated as a housing allowance.

After considering the estimate of Rev. Steven M. Mahaffey of their home expenses and the amount requested to be designated as a housing allowance, a motion was made by Bruce Reed, seconded by _____ and passed to adopt the following resolution:

Resolved that of the total cash salary for the year 2024, \$24,000 is hereby designated as housing allowance.

2. Automobile Reimbursement Policy

The congregation will reimburse the rostered ministers and Parish Nurse for automobile expenses incurred when traveling on church business, in accordance with Internal Revenue Service (IRS) rules. Current regulations require that for reimbursement to be non-taxable, individuals must keep records of amounts spent, the date of the travel, destination(s), and an adequate record of the purpose/reason for the trip (with consideration for pastoral/HIPPA confidentiality).

Upon receipt of sufficient documentation, a reimbursement for travel expense will be issued. Under current IRS rules, reimbursement can include mileage at the IRS approved rate plus parking fees, tolls, and similar expenses.

3. Professional Expense Reimbursement Policy

Since rostered ministers are expected to participate in church activities beyond the congregation and to continue to grow professionally, the congregation will reimburse each rostered minister as detailed in the Approved 2024 Budget for professional expenses each year. Such professional expenses may include dues and subscriptions; meeting expenses; books and miscellaneous educational and reference material; and personal supplies. Tangible materials purchased under this policy are the personal property of the rostered minister, unless otherwise agreed.

4. Cell Phone Reimbursement Policy

The rostered ministers will be provided with a nontaxable cell phone reimbursement if Congregation Council minutes state that the rostered ministers are required to maintain a personal cell phone for noncompensatory business reasons and the reimbursement amount does not exceed reasonable business needs (i.e. reimburse the basic monthly plan, not family plan for extra minutes). The reimbursement may either be at a fixed amount per the Approved 2024 Budget for the individual portion of a shared plan, including the purchase of a phone.

	<u>Month of September, 2023</u>	<u>Month of October, 2023</u>	<u>Year-to-Date January-October, 2023</u>
General Offering Unrestricted	\$ 25,168.86	\$ 34,897.12	\$ 273,691.36
2023 Approved Mission Plan	<u>\$ 33,333.33</u>	<u>\$ 33,333.33</u>	<u>\$ 333,333.30</u>
Budget Variance (Loss)	\$ (8,164.47)	\$ 1,563.79	\$ (59,641.94)

Financial Update: *St. Matthew Evangelical Lutheran Church received the unrestricted offerings as compared to the 2023 approved Mission Plan objective shown for the months of September, October and 2023 year-to-date. Please prayerfully consider increasing your offering to support the church and its mission of Living God's Love. Thank you for your continued generosity.*

By setting up recurring donations online, you enable us to maintain financial stability and plan for the future of St. Matthew. St. Matthew has 57 (increase 1) member families that contribute through Vanco. Please increase our participation and consider signing up for Simply Giving at: <https://secure.myvanco.com/L-Z4MP/home>

SPECIAL NOTE: *St. Matthew has set-up in Simply Giving Link easy access for donations directly to the Renovation / Refresh Project. Please select from a one-time donation or recurring donation and contribute as you are able. If you have any questions about your current account or setting up your account, contact our Financial Director Bruce Reed at (412) 848-0219 or email Bruce at brucerreed@comcast.net.*



Congregation Council Information and Consideration

- The St. Matthew Evangelical Lutheran Church 2024 Budget was approved in the Congregational Council meeting Sunday, November 19, 2023. The new apportionment for Benevolence funding was presented by Teri Uttech and four Benevolence agencies were hand voted and selected to receive \$1,000 within 2024 Approved Budget.
- Stewardship Discussion -- Stewardship Pledge letter and cards were completed and to be returned in the Sunday, November 5, services. To date 54 Pledge Cards have been received meeting 41% of our Budgeted 2024 Total Expenses.
- St. Matthew ELC QR Code will be included in future weekly bulletins and Shout-out.
- Need to prioritize Stewardship Committee formation and initiate Congregation participation in 2024.

Property Director Report for November 2023

Renovation Committee

We have not met due to the sole focus on raising funds to pay for it and in light of the current priority issues going on within our leadership It has taken a back seat.

Planning to schedule a meeting for December to get caught up on where we are, how much money we have raised etc. We have raised approximately \$5K+ toward the project. Still short by \$200K

Emily Faust and Helen are working on filling out applications for Grants.

Property Committee

We only worked on developing the 2024 Budget. Did not meet in October or November.

The office is working on changing all the locks. Changing the Key Fob systems will be added to the agenda for our December meeting for discussion

Need to understand our new structure going into 2024, since the property director will not be on council. Does Bill Knaggs get elected? Whats next as I will no longer be serving moving forward as director.

24 October 2023 Worship Team Meeting Minutes

Team members present- Kristin, Sandy, Brian (zoom), Nancy, Owen, Rachel (zoom), Pastor Steve, Deacon Lindsay

Opening Prayer, by Kristin

Approval of minutes from June- all

Review of September and October services- Altar Guild knows not to place any fronds near the candles. There is still a good amount of soot that needs to be cleaned from the underneath of the cross.

New Business/Plans for Future Services?

October

- 29 Reformation Sunday Chorus process in, robes, trumpeter- Rachel
- Cindy P playing
- Confirmation will be held during the 11 AM service, 9 confirmands
- Both services will be live streamed.

November

- 5 Special Meeting- 1 time bylaw change to push Annual Meeting to February. 1 Service at 11AM, Sunday School at 9:45, meeting following 11
- Meetings will be zoomed, Owen will look into whether or not one of the 6 cameras can be used to Zoom. He will speak with Rex.
- 12 8:30 and 11 ELW Setting 4
- 19 Congregational Meeting One service at 9:30 with the meeting to follow. No Sunday School.
- 23 Thanksgiving - No service.
- 22 Thanksgiving Eve 7 PM service. Healing with Holden. This is dependent on our obtaining an accompanist.

December

- Advent Wednesday Services will be held at 7 PM Holden Evening Prayer
- Kristin will reach out to Corey N and Heather H to see if the meals can be provided by the entire congregation rather than just a few groups- Update- Kristin spoke to them and they are all on board with a Sign Up for All. Kristin will create it and it will be sent out by mid Nov. Soups, breads, salads.
 - December 6
 - December 13
 - December 20
- December 17th 9:30 Children's service
- December 24 one morning service Advent 4 9:30 AM

December 24 7 PM and 9 PM

- Sandy will check on the amount of candles we have and if we have enough for the candlelight services.

December 31 one morning service 9:30 AM Lessons and Carols

December 31 5 PM Holden Evening Prayer with Healing

January

Nothing was discussed for January.

February

- Wednesday Lenten Services- Services will begin at 7 PM and a meal will proceed the service at 6 PM Short Stories by Jesus is the series.

February 21 St. Matthew

February 28 St. Paul's Episcopal

March 6 UCC

March 13 St. Matthew

March 20 UCC

March

- 31 Easter 8:30 and 11

Reports/updates from the team:

Brian/Owen/Melody (Video Team)- Having one more when Owen is gone would be great. Owen will leave before Thanksgiving. Bobby F. is being trained.

Sandy (Altar Guild) Sandy will check on the candles for Christmas Eve. They will decorate on December 1st.

Nancy (Choir)- August W. joined the choir. Another high school student is interested in joining.

(Organist)- The organ was tuned on Tuesday, October 24th. The last time it was tuned was in March of 2022. We discussed the need to have a set schedule and have a contract with tuner.

Pastor Steve will contact the tuner to set up a two year contract.

Rachel (Choir)- Rachel is proud of the two strong member choir! They sang at the 11 AM service on 10/29.

Closing prayer by Nancy

Upcoming Meetings:

November 28 5:30

January 2 5:30