



MESSIAH LUTHERAN CHURCH
LOVE GOD. LOVE ONE ANOTHER.

**Agenda for Annual Congregational Meeting
September 26, 2021
11:15 am**

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Fiscal Year 2021 Congregational Minutes

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Fiscal Year 2021 Financial Report

Congregational Meeting

September 26, 2021 | 11:15AM

Welcome | Call to order – *Diane Sherwood*

Opening prayer – *Diane Sherwood*

Agenda

Rules of order for the day – *Diane Sherwood*

Minutes Approval – *Diane Sherwood*

- September 27, 2020
- June 6, 2021

FY21 Financial Report – *Barry Jordahl*

Stewardship Update – *Tanya La Soya*

Strategic Planning – *Dave Gruchow*

Pastor's Update – *Pastor Bob*

Recognition of Outgoing Council Members – *Diane Sherwood*

Installation of the Elected – *Pastor Jay*

Closing prayer – *Kim Rehm*

Adjournment – *Diane Sherwood*

Rules of Order for the Day

In order that our congregational meetings run in an orderly manner, and so that each person will have an opportunity to share thoughts, questions and concerns, we will agree to follow these rules of order:

1. All congregational meetings shall be generally governed according to "Roberts Rules of Order – Revised"
2. In addition:
 - a. Items for discussion for discussion shall first be submitted to the Church Council and then placed on a future congregational meeting agenda.
 - b. Items for discussion will be published on the congregational meeting agenda.
 - c. Anyone addressing the meeting must speak from an available microphone.
 - d. Any person wishing to speak has a two-minute time limit and may not speak again until at least two others have had an opportunity to speak.
 - e. When the "question is called" on a particular topic, discussion is closed and a vote is taken.
 - f. Audio/video recording of any congregational meeting or portion of it is not allowed.

MINUTES

Congregational Meetings Held

Annual Meeting - September 27, 2020

Council Elections / Budget Adoption - June 6, 2021

**Messiah Lutheran Church
Congregational Meeting via Zoom
September 27, 2020**

President Diane Sherwood called the meeting to order at 11:16 am

Opening Prayer

Diane Sherwood opened the meeting with prayer.

Approval of Minutes

The minutes for the following meetings were presented: September 29, 2019, October 20, 2019 and June 27 2020.

A motion was made seconded, and passed to approve the minutes for the September 29, 2019 meeting as written.

A motion was made seconded, and passed to approve the minutes for the October 20, 2019 meeting as written.

A motion was made seconded, and passed to approve the minutes for the June 7, 2020 meeting as written.

Financial Report

Trey Wedel, treasurer, presented the Annual Financial Report for the Fiscal Year 2020 ending June 30, 2020. He also reviewed church and preschool operations.

Bylaws:

Tanya La Soya explained that the Personnel committee has carefully reviewed the bylaws and is proposing changes. The changes include word choice changes and alignment with our current practices.

A main motion was made and seconded to accept the Bylaws changes as presented.

A motion to amend the Bylaws changes as presented was made and seconded which included striking out “a not for profit corporation” and inserting the words, “a nonprofit religious corporation”, in the first sentence. This motion was approved.

The main motion as amended to accept the Bylaws changes as presented with striking out “a not for profit corporation” and inserting the words, “a nonprofit religious corporation”, in the first sentence was approved.

Stewardship Update

Chuck Streitz gave the Stewardship update. He reiterated that extra revenue is still needed. Chuck explained that in order to become a financially healthy congregation, we must increase revenues an additional \$250,000 over the next three years and sustain that growth. Our reserves are strong but eventually we need to cover expenses without using savings.

Congregational Meeting Minutes (cont.)
September 27, 2020
Page Two of Two

Recognition of Outgoing Council Members

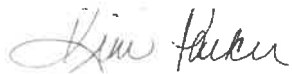
Diane thanked the Council for their dedication to Messiah's ministry. She thanked outgoing council member, Trey Wedel for 7 years of serving at Messiah. Diane also thanked Vance Bjorkland and Star Whiteman for serving on the nominating committee the past two years.

Installation of the Elected

Diane recognized incoming members of Council: Diane Sherwood, President; Barry Jordahl, Treasurer; Jan Strand, Secretary; Kim Parker, At Large; Jim Rettela, At Large; In addition, the Synod Delegates, Michael and Michele Flores and 2021 Nominating Committee Members, Michele Flores, Sage Melton and Stephanie Pacchiarotti. Pastor Bob performed the installation.

Pastor Jay closed the meeting in prayer. The meeting was adjourned at 12:06pm.

Respectfully submitted,



Kim Parker, Secretary

Messiah Lutheran Church Yorba Linda CA
Congregational Meeting Minutes
June 6, 2021

President Diane Sherwood called the meeting to order at 11:22 am

Opening Prayer

Diane Sherwood opened the meeting with prayer.

Rules of Order for the Day

Diane instructed those that are intending to speak to use the microphone. The meeting is being recorded for all to be able to view later online.

A motion was made and seconded to approve the Rules of Order for the Day as presented.

Nominations

Stephanie Pacchiarotti, on behalf of the Nominating Committee, presented the names of the nominees. For the Church Council to serve from October 1, 2021 to September 30, 2023, those nominated were Council Vice President - Tanya La Soya; Council Financial Secretary - Dave Gruchow; Council Member At-Large - Scott Mazurier; Council Member At-Large - Frank Nuñez; Council Member At-Large - Vance Bjorklund; Council Member At-Large - Michael Flores. For the 2022 Nominating Committee, those nominated were Sage Melton, Stephanie Pacchiarotti and Jim Hodgson. For the Pacifica Synod Assembly Delegate, Joseph Aguirre was nominated to serve from May 2022 to May 2023. All nominees had agreed to serve if elected.

Election

Diane opened the floor to nominations. Since no others were nominated, nominations were closed. The election was held by paper ballots and collected.

Council Update

President Diane Sherwood thanked all for their continued support of Messiah and its Ministries. The Council has taken several actions in the past year. She updated the congregation and discussed the "Four Key Concerns" from the Council - Erosion of the congregation; Theological direction; Debt; Staff care and encouragement.

Stewardship Update

Dave Gruchow spoke of the last year during covid and how it affected Messiah. Dave discussed the generosity and stewardship shown in the congregation through - Matching Funds; Food Pantry; Preschool Parent Donation; and Christmas/Easter Appeals. Even in the mist of crisis, the church members stepped up and gave of their time, talent, and treasures so our Ministry could continue to spread the love of Jesus Christ. Stewardship is about gifts, God's gifts to us and how we use those gifts. A generous spirit makes you want to use those gifts.

FY22 Church and Preschool Operating Update

Barry Jordahl, Treasurer, reviewed the financial information to date for 2021. The financials were printed out for all to review. The year-end reserves were summarized.

Congregational Meeting Minutes (cont.)

June 6, 2021

Page Two of Three

The floor was opened for discussion and questions.

Barry presented the FY22 Proposed Budget. The preschool operations are expected to resume with full enrollment. The budgets for our general operations with respect to giving is planned to remain consistent with our averages.

FY22 Church & Preschool Operating Budget Approval

After the conclusion of Barry's financial presentation, Diane made a motion to approve the FY22 Budget as presented.

A motion was made, seconded and passed to approve the FY22 Ministry Operating Plan as presented.

Election Results

Diane had Council Member, Scott Mazurier, announce the election results. There was a total of 59 voting members present and 57 ballots were received.

All nominees were unanimously elected to serve in their respective roles on the Church Council from October 1, 2021 to September 30, 2023; as the 2022 and 2023 Pacifica Synod Delegate; and on the 2022 Nominating Committee.

Ministry Update

Pastor Bob thanked the staff and congregation for their generosity and faithfulness during the past 15-16 months. Our Outreach Ministries helped to provide for many in need. Preschool summer session is completely full. He announced that Garrett Eusebio will serve as the interim Student Ministries Director for the summer. VBS will be on ground from July 26-16 with a Star Wars theme. Messiah Fine Arts Ministry will be celebrating their 25th Season and presenting their original show of "Joseph and the Amazing Technical Dream Coat". Fall Kick Off theme will be "Back to the Future". Adult forum and weekly bible studies will also resume in the fall.

Pastor Jay provided the closing prayer.

Diane adjourned the meeting at 12:16 pm

Respectfully Submitted,

Carolyn Carbajal

Carolyn Carbajal, Secretary

Ministry Operating Plan

Barry L. Jordahl, Council Treasurer

21

Barry L. Jordahl, Council Treasurer

Review | This Year FY21

22

Year-End Overview

- Projected General Giving Exceeded Plan by ~ \$32,000
 - Includes \$99,915 from COVID Matching Fund Drive
- Other Revenue Sources
 - PPP Loan (1) \$237,600 Forgiveness Approved
 - PPP Loan (2) \$223,577 Forgiveness Pending
 - Payroll Protection Grant \$139,546 Approval Pending
- Projected Use of Reserves
 - \$80,940 vs FY 21 Plan of \$239,460
- Preschool
 - Projected Surplus \$24,650

FY21 Year-End Review

GENERAL - FUND 100		FY 20 Actuals	FY21 Approved Plan	FY21 Projected Actuals	FY21 Plan vs Actuals
Revenue	General Giving	\$1,266,052	\$1,300,000	\$1,232,675	(\$67,325)
	Special Giving (Covid)	\$0	\$0	\$99,915	\$99,915
	Total Contributions	\$1,266,052	\$1,300,000	\$1,332,590	\$32,590
	PreSchool Contribution	\$143,500	\$44,290	\$44,290	\$0
	Interest	\$2,558	\$2,000	\$1,205	(\$795)
	Facility Use/Other	\$14,916	\$10,000	\$4,765	(\$5,235)
	Registration Fees	\$44,194	\$28,000	\$3,920	(\$24,080)
	Miscellaneous	\$44,425	\$47,055	\$11,480	(\$35,575)
Sub-Total Revenue	\$1,515,645	\$1,431,345	\$1,398,250	(\$33,095)	
Reserves	\$0	\$239,460	\$80,940	(\$158,520)	
Total Revenue	\$1,515,645	\$1,670,805	\$1,479,190	(\$191,615)	
Expenses	Benevolence	\$38,835	\$46,400	\$33,127	(\$13,273)
	Ministry Programs	\$112,088	\$119,155	\$38,005	(\$81,150)
	Administration	\$47,832	\$56,000	\$54,696	(\$1,304)
	Facility Ops/Maintenance	\$243,027	\$270,000	\$262,579	(\$7,421)
	Mortgage Payments	\$303,024	\$344,000	\$251,377	(\$92,623)
	Salaries/Personnel	\$675,781	\$785,385	\$720,416	(\$64,969)
	Benefits	\$63,293	\$49,866	\$76,990	\$27,124
	Miscellaneous	\$22,380	\$0	\$42,000	\$42,000
Total Expenses	\$1,506,260	\$1,670,805	\$1,479,190	(\$191,615)	
YEAR END TOTAL	\$9,385	\$0	\$0	\$0	

FY 21 YEAR END-REVIEW

PRESCHOOL - FUND 500		FY 20 Actuals	FY21 Approved Plan	FY 21 Projected Actuals	FY 21 Plan vs Actuals
Revenue	Tuition	\$623,128	\$655,000	\$571,538	(\$83,462)
	Interest	\$1,024	\$250	\$55	(\$195)
	Registration Fees	\$27,305	\$22,650	\$25,688	\$3,038
	Misc./Vacancy	\$36,515	\$7,800	\$11,233	\$3,433
Sub-Total Revenue		\$687,972	\$685,700	\$608,514	(\$77,186)
Reserves		\$49,564	\$52,490	\$0	(\$52,490)
Total Revenue		\$737,536	\$738,190	\$608,514	(\$129,676)
Expenses	Classroom Operations	\$15,572	\$20,000	\$16,804	(\$3,196)
	Church Contribution	\$143,500	\$44,290	\$44,290	\$0
	Administration	\$33,962	\$30,000	\$24,834	(\$5,166)
	Facility Ops/Maintenance	\$19,341	\$35,000	\$18,815	(\$16,185)
	Salaries/Personnel	\$506,880	\$593,179	\$468,067	(\$125,112)
	Benefits	\$14,949	\$15,721	\$11,054	(\$4,667)
	Miscellaneous	\$3,332	\$0	\$0	\$0
Total Expenses		\$737,536	\$738,190	\$583,864	(\$154,326)
YEAR END TOTAL		\$0	\$0	\$24,650	\$24,650

25

FY 21 YEAR END-REVIEW

GENERAL OPERATIONS (FUNDS 100 & 500)		FY 20 Actuals	FY21 Approved Plan	FY 21 Projected Actuals	FY 21 Plan vs Actuals
Revenue	General Fund	\$1,515,645	\$1,670,805	\$1,479,190	(\$191,615)
	PreSchool	\$737,536	\$738,190	\$608,514	(\$129,676)
Total Revenue		\$2,253,181	\$2,408,995	\$2,087,704	(\$321,291)
Expenses	General Fund	(\$1,506,260)	(\$1,670,805)	(\$1,479,190)	\$191,615
	PreSchool	(\$737,536)	(\$738,190)	(\$583,864)	\$154,326
Total Expenses		(\$2,243,796)	(\$2,408,995)	(\$2,063,054)	\$345,941
GRAND TOTAL		\$9,385	\$0	\$24,650	\$24,650

25

FY 21 YEAR-END REVIEW

RESERVES			
FUNDS			AMOUNT
UNRESTRICTED	FUND 100	General Operations	\$276,945
		PPP Loan (1) Forgiveness	\$237,600
	FUND 300	Facilities – Capital Improvements & Maintenance	\$179,209
	FUND 500	PreSchool	\$160,396
TOTAL UNRESTRICTED			\$854,150
RESTRICTED	FUND 200	Endowments – Education, Facility & Operations	\$114,837
	FUND 400	Designated Gifts – Memorials & Others	\$73,401
TOTAL RESTRICTED			\$188,238

Mortgage – balance \$4.87M with 19yrs remaining. Interest rate adjusts every 3 years. Next adjustment 7/1/2023.

26

Barry L. Jordahl, Council Treasurer

Review | Next Year FY22

29

FY22 Budget Assumptions

- General Giving Remains at the FY 21 Level
- Preschool Contribution Increased to \$216,105 from \$44,290
- Pending Revenue Sources
 - PPP Loan (2) \$223,577
 - Payroll Protection Grant \$139,546
- General Increase to Ministry Programs (Revenue and Expenses)
 - Resumption of Normal Operations
- Increase in Mortgage Payment
 - Reinstatement of Full Interest/Principal Payment
- Estimate Use of Reserves for FY 22
 - \$195,325
- Preschool Resumption of Normal Operations
 - Full Enrollment Planned

7/4

PROPOSED FY 22 BUDGET

GENERAL - FUND 100	CATEGORY	PROJECTED FY21 ACTUALS	PROPOSED FY22
REVENUE	General Giving	\$1,232,675	\$1,250,000
	Special Giving (Covid)	\$99,915	\$0
	PreSchool Contribution	\$44,290	\$216,105
	Interest	\$1,205	\$2,000
	Facility Use/Other	\$4,765	\$5,000
	Registration Fees	\$3,920	\$40,900
	Miscellaneous	\$11,480	\$32,200
	Sub-Total	\$1,398,250	\$1,546,205
RESERVES		\$80,940	\$195,325
TOTAL		\$1,479,190	\$1,741,530
EXPENSE	Benevolence	(\$33,127)	(\$47,495)
	Ministry Programs	(\$38,005)	(\$118,965)
	Administration	(\$54,696)	(\$64,500)
	Facility Ops / Main	(\$262,579)	(\$326,030)
	Salaries / Personnel	(\$720,416)	(\$759,400)
	403b Retirement / Benefits	(\$76,990)	(\$83,500)
	Mortgage Payments	(\$251,377)	(\$341,640)
	Capital Contingency Exp	(\$42,000)	\$0
TOTAL		(\$1,479,190)	(\$1,741,530)
BALANCE		\$0	\$0

PROPOSED FY 22 BUDGET

ADDITIONAL FUNDING SOURCES			
SOURCES	STATUS	PROJECTED FY21 ACTUALS	PROPOSED FY22
PPP LOAN (1) FORGIVENESS	Approved	\$237,600	
PPP LOAN (2) FORGIVENESS	Pending		\$223,577
PAYROLL PROTECTION GRANT	Pending		\$139,546
GRAND TOTAL		\$237,600	\$363,123

32

PROPOSED FY22 BUDGET

PRESCHOOL - FUND 500	CATEGORY	PROJECTED FY21 ACTUALS	PROPOSED FY22
REVENUE	Tuition	\$571,538	\$830,075
	Registration Fees	\$25,688	\$27,500
	Other / (Vacancy)	\$11,233	(\$16,000)
	Interest	\$55	\$250
	Sub-Total	\$608,514	\$841,825
RESERVES		\$0	\$0
TOTAL		\$608,514	\$841,825
EXPENSE	Classroom Operations	(\$16,804)	(\$20,000)
	Administration	(\$24,834)	(\$30,000)
	Facility / Equipment	(\$18,815)	(\$26,205)
	Personnel	(\$468,067)	(\$534,925)
	403b / Benefits	(\$11,054)	(\$14,590)
	Church Contribution	(\$44,290)	(\$216,105)
	Capital Maint Expense		
TOTAL		(\$583,864)	(\$841,825)
GRAND TOTAL		\$24,650	\$0

33

FY2021

Financial Report
June 30, 2021

MESSIAH LUTHERAN CHURCH

Annual Financial Report
Fiscal Year 2021

July 1, 2020 - June 30, 2021

Prepared for

Annual Congregational Meeting - September 26, 2021

Messiah Lutheran Church
Operations Summary
(Fund 100)
For Fiscal Years Ending June 30
(dollars - unaudited)

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved Plan
<u>Church Operations</u>				
<u>Revenues</u>				
General Contributions/Donations	1,237,335.45	1,266,051.70	1,217,242.49	1,250,000.00
Designated Benevolences	46,930.78	53,938.17	-	-
Pledged Designated Benevolences	-	-	-	-
Special COVID Appeal	-	-	99,915.00	-
Fund Raisers/Matching Funds	2,509.00	1,860.00	2,414.00	-
Misc. / Other	2,775.60	2,557.51	1,225.32	2,000.00
Total Church Operations Revenue	1,289,550.83	1,324,407.38	1,320,796.81	1,252,000.00
<u>Expenditures</u>				
General Benevolences	(35,762.95)	(32,430.40)	(30,433.96)	(45,095.00)
Designated Benevolences	(46,930.78)	(53,938.17)	-	-
Net Ministry Programs	(58,417.84)	(29,873.97)	(27,160.25)	(48,265.00)
Net Administration	(50,804.67)	(47,831.56)	(57,475.91)	(64,500.00)
Facility Operations	(251,029.58)	(243,026.96)	(259,382.77)	(326,030.00)
Salaries / Personnel	(671,337.46)	(739,073.51)	(794,604.45)	(842,900.00)
Outreach / Marketing	-	-	-	-
Total Church Operations Expense	(1,114,283.28)	(1,146,174.57)	(1,169,057.34)	(1,326,790.00)
Total Church Operating Income	175,267.55	178,232.81	151,739.47	(74,790.00)
<u>Other Operating Income</u>				
Net Preschool Contribution	205,000.00	143,500.00	44,290.00	216,105.00
Facility User Fees	16,892.13	13,056.26	2,927.00	5,000.00
Total Other Operating Income	221,892.13	156,556.26	47,217.00	221,105.00
Total Operating Income	397,159.68	334,789.07	198,956.47	146,315.00
<u>Operating Obligations</u>				
<u>Debt Service</u>				
Debt Principal Payments	(156,855.30)	(121,424.02)	(90,827.81)	(183,930.00)
Debt Refinance Expense	-	-	-	-
Interest on Debt	(187,256.70)	(181,599.50)	(160,549.45)	(157,710.00)
Total Debt Service	(344,112.00)	(303,023.52)	(251,377.26)	(341,640.00)
Maintenance and Replacement Capital Expenditures	(112.04)	(22,380.36)	(41,569.58)	-
Total Operating Obligations	(344,224.04)	(325,403.88)	(292,946.84)	(341,640.00)
Net Value / (Shortfall) from Annual Operations	52,935.64	9,385.19	(93,990.37)	(195,325.00)
<u>Non-Operating Sources / (Uses) of Operating Net Value/ (Shortfall)</u>				
Operating Reserves - Savings - PPP Proceeds	-	-	-	195,325.00
	-	-	-	-
	-	-	-	-
Total Non-Operating Sources	-	-	-	195,325.00
Net Fund 100 Change	52,935.64	9,385.19	(93,990.37)	-

Messiah Lutheran Church
Operations Summary
(Fund 500)
For Fiscal Years Ending June 30
(dollars - unaudited)

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved Plan
<u>Preschool Operations</u>				
<u>Revenues</u>				
Tuition	828,736.00	623,127.50	587,387.50	830,075.00
Registration Fees	31,615.00	27,305.00	26,437.50	27,500.00
Investment Revenue	1,480.20	1,024.46	73.38	250.00
(Vacancy)	-	-	-	(16,000.00)
Total Church Operations Revenue	861,831.20	651,456.96	613,898.38	841,825.00
<u>Expenditures</u>				
Classroom Operations	(24,436.50)	(15,572.11)	(18,637.70)	(20,000.00)
Administration	(31,268.71)	(33,961.59)	(24,877.97)	(30,000.00)
Facility Operations / Maintenance	(19,915.65)	(19,341.06)	(18,374.93)	(26,205.00)
Salaries / Personnel	(521,072.43)	(521,828.86)	(468,909.42)	(549,515.00)
Outreach / Marketing	-	-	-	-
Total Preschool Operations Expense	(596,693.29)	(590,703.62)	(530,800.02)	(625,720.00)
Total Church Operating Income	265,137.91	60,753.34	83,098.36	216,105.00
<u>Other Operating Income</u>				
Other	1,827.00	36,514.50	33,157.56	-
Total Other Operating Income	1,827.00	36,514.50	33,157.56	-
Total Operating Income	266,964.91	97,267.84	116,255.92	216,105.00
<u>Operating Obligations</u>				
<u>Shared Church Expenditure</u>				
Monthly obligation	(205,000.00)	(143,500.00)	(44,290.00)	(216,105.00)
Total Shared Church Expenditure	(205,000.00)	(143,500.00)	(44,290.00)	(216,105.00)
Maintenance and Replacement Capital Expenditures	(21,568.56)	(3,332.20)	(607.60)	-
Total Operating Obligations	(226,568.56)	(146,832.20)	(44,897.60)	(216,105.00)
Net Value / (Shortfall) from Annual Operations	40,396.35	(49,564.36)	71,358.32	-
<u>Non-Operating Sources / (Uses) of Operating Net Value/ (Shortfall)</u>				
Operating Reserves - Savings - PPP Proceeds	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Non-Operating Sources	-	-	-	-
Net Fund 100 Change	40,396.35	(49,564.36)	71,358.32	-

Messiah Lutheran Church
Benevolence Contributions - Summary
For Fiscal Years Ending June 30
(dollars - unaudited)

	FY 2021 Actual		FY 2022 Plan	
	General	Designated	General	Designated
<u>Association Relationships</u>				
ELCA - Pacifica Synod	21,825.00	-	22,920.00	
Lutheran High Association	6,000.00		9,000.00	
<u>Local and Global Concerns</u>				
Lutheran World Relief - Coffee Project	30.30	-	1,500.00	
Hope 4 Kids International		1,450.00		
Hope 4 Kids - Water/Wells	-	-		
Local Concerns - various		-		
- American Cancer Society - Relay for Life		150.00		
- Caring Hands Food Pantry - Fullerton		22,227.00		
- Caring Hands Food Pantry - Exec. Assist.	500.00	5,500.00	6,000.00	
- Caring Hands Kitchen - Fullerton	-	-	2,400.00	
- Domestic Disaster Relief		100.00		
- HIS House		3,000.00		
- Pizza of God		2,587.50		
- Crittenton Services		300.00		
- Habitat for Humanity	500.00	-		
- PATH (Homeless Shelter)		10,375.00		
Global Concerns - various		-		
- ELCA Chaplaincy Fund		-		
- International Outreach Missions - Stocks	155.00	30,000.00		
- Global Disaster Relief		-		
- Rise Against Hunger		3,111.00		
- Children's Hunger Fund		-		
Scholarships	500.00	-	2,000.00	
Family Assistance - Lutheran High Families **		747.88	1,275.00	
Family Assistance - Other		-		
Other	923.66	-		
Subtotal	30,433.96	79,548.38	45,095.00	-
Total Benevolences		109,982.34		45,095.00

Notes:

Messiah Lutheran Church
Capital Contributions and Designated Gifts
For Fiscal Years Ending June 30
(dollars - unaudited)

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved Plan
<u>Capital Contributions</u>				
<u>Capital Campaign Receipts</u>	-	-	-	-
<u>Designated Contributions</u>				
Youth Center Remodel	-	-	-	-
Joy Center Air Conditioning	-	-	-	-
Joy Center Restrooms / Lobby Improvements	-	-	9,425.00	-
Building Signage	-	-	-	-
Other / Interest	-	-	-	-
Total Designated Capital Contributions	-	-	9,425.00	-
<u>Endowment Contributions (incl. investment income)</u>				
Messiah Lutheran High Education Fund	3,500.29	3,379.00	5,354.12	-
Messiah Maintenance Fund	259.81	200.83	543.77	-
Messiah Outreach Fund	199.91	154.92	421.75	-
Messiah General Fund	230.52	177.88	485.41	-
Total Endowment Contributions	4,190.53	3,912.63	6,805.05	-
Total Capital Contributions	4,190.53	3,912.63	16,230.05	-
<u>Designated Gift Contributions</u>				
Pastoral Call Reserve - Council Designation of Gift	-	-	-	-
COVID-19 Matching	-	98,315.00	1,600.00	-
Children's Ministry - Homework House	-	-	7,000.00	-
High School Camp Scholarship Fund	-	-	1,770.00	-
Fine Arts Ministry	8,835.00	13,027.00	3,700.00	-
Helping Hands Ministry	1,035.00	500.00	-	-
Worship Ministry	775.00	1,000.00	-	-
Outreach Ministry / Marketing Assistance	25.00	3,647.00	-	-
Preschool Ministry	-	-	-	-
Memorials	1,055.00	180.00	-	-
Facility Improvements & Needs	-	-	-	-
Total Designated Gifts	11,725.00	116,669.00	14,070.00	-
Amounts Used for Current Year Expenses	2,340.00	13,893.00	5,935.00	-
Amounts Reserved for Future Year Expenses	9,385.00	102,776.00	8,135.00	-

Messiah Lutheran Church
Property Improvement Capital Expenditures
For Fiscal Years Ending June 30

(dollars - unaudited)

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved Plan
<u>Property Improvement</u>				
<u>Capital Expenditures</u>				
New Equipment - Outdoor Worship	-	4,705.00	13,620.00	-
Building/Property Maint./Replacement	43,955.00	935.00	2,420.00	-
Equipment Maint./Replacement	19,152.00	-	-	-
New Lighting - Joy Center	-	6,138.00	-	-
Upgrade Restrooms/Lobby - Joy Center	-	56,710.00	9,425.00	-
New Monitors - Enhanced Communications	-	2,065.00	620.00	-
Re-do North Sidewalk, Lighting, Grass	33,210.00	-	-	-
Worship Center AV Upgrade	-	-	27,440.00	-
Preschool Shade Canopy - Artificial Turf	19,130.00	-	-	-
Preschool Awnings/Signage	1,626.55	-	-	-
Campus Directional Signage	-	-	2,450.00	4,050.00
Preschool Riser	-	2,670.00	-	-
North Walkway Canopy	-	-	1,000.00	1,000.00
	-	-	-	-
Total Property Improvement	117,073.55	73,223.00	56,975.00	5,050.00

Notes:

1. FY2021 Building/Property Improvements includes replacement of Youth Center roof beam extensions plus new motor for the Worship Center chiller system.
2. Major capital investment in new AV equipment to conduct worship outdoors due to COVID-19 and new equipment for Worship Center to support on-line worship service production. Project partially support with an ELCA technology grant.
3. Final payment for Joy Center lobby upgrade.

Messiah Lutheran Church
Key Balance Sheet Items
For Fiscal Years Ending June 30
(dollars - unaudited)

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals
<u>Ending Cash & Equivalents</u>				
General Operations - Unrestricted	100,211.54	153,147.18	400,132.37	529,719.00
General Operations - Board Directed	50,263.47	47,096.65	52,834.87	5,174.85
General Operations - Board Restricted	193,028.14	193,028.14	193,028.14	195,428.14
Messiah Endowment Funds - Restricted	105,233.82	109,424.35	113,336.98	120,142.03
Designated Gifts Balances - Restricted	108,958.81	85,495.92	174,244.35	71,223.30
Capital Reserves - Board Restricted				
Capital Campaign Balances - unused	11,903.38	1,776.48	1,776.48	1,776.48
Designated Contributions Balance	249.92	249.92	249.92	249.92
Capital Reserves Subtotal	12,153.30	2,026.40	2,026.40	2,026.40
Subtotal	569,849.08	590,218.64	935,603.11	923,713.72
General Operations - Preschool	87,194.34	127,590.69	78,026.33	149,384.65
General Operations - Preschool - Directed	171,653.25	173,832.99	105,493.00	216,413.50
General Reserves - Preschool - Restricted	37,020.48	37,020.48	37,020.48	37,020.48
Capital Reserve Balance (unused) - Restricted	277,267.61	133,068.86	166,865.04	164,208.24
Capital Reserve Balance (committed) - Restricted	-	94,600.00	-	-
Total Cash & Equivalents	1,142,984.76	1,156,331.66	1,323,007.96	1,490,740.59

Ending Debt

Property Mortgage Principal Balance	5,237,124.28	5,080,268.98	4,958,844.96	4,868,017.15
Total Debt	5,237,124.28	5,080,268.98	4,958,844.96	4,868,017.15

Key Assets - Non-Cash

Personal Property				
Furniture, Fixtures & Equipment (net)	95,031.00	95,031.00	95,031.00	56,021.00
Real Property				
Land	2,030,000.00	2,030,000.00	2,030,000.00	2,030,000.00
Buildings and Improvements (net)	7,681,852.00	7,681,852.00	7,681,852.00	6,347,528.00

Notes

1. General Operations - Unrestricted includes an operating balance of \$68,542 plus PPP funds received - \$461,177.
2. General Operations - Board Directed are funds held for Accounts Payable, Prepaid Expenditures, Deferred Income, etc.
3. General Operations - Board Restricted represents funds held for emergencies. The special allocation for Pastor Call has been removed.
4. Non-cash assets are listed "net" of depreciation per accountant's most recent review report; June 30, 2021.