



Evangelical Lutheran Church in America
God's work. Our hands.



ANNUAL REPORT

2019





A message from ELCA Presiding Bishop Elizabeth Eaton

Dear friends in Christ,

Stepping out in faith can be difficult. Martin Luther did it in 1517. The Evangelical Lutheran Church in America did it at the 2019 Churchwide Assembly. This church can be bold and daring because of our scriptural and Lutheran confessional understandings. Is it easy?

No. Do we always get it right? Probably not. Where we are in error, may God correct us.

The cross is our center. Faith, grace and Scripture alone are our guides. We are church. We are compelled by the gospel and our understanding that in Christ we have been set free to love and serve the neighbor. This loving and serving of our neighbor alongside courageous and faithful leaders is what offers hope to congregations.

Over the past 18 months we have made significant strides in our work on congregational vitality. This church has multiplied its efforts and leveraged its resources to enhance vitality in congregations. Our vision continues to evolve around strengthening our relationships with God, each other and the neighbors we serve. In this way we are addressing both local and global issues by being present in our own community and proactive with issues in the broader church.

This presence is made possible in significant ways through your giving of time, talents and financial resources to our work together. The success of our recent campaign, *Always Being Made New: The Campaign for the ELCA*, reflects the increasing

support for existing and new ministries that serve our communities here at home and others around the globe. Through regular, special and legacy gifts, \$250 million was given to support God's work. Through the spiritual practice of giving, we both acknowledge receiving God's gifts and share in God's generosity by passing on a portion to others. Together we are doing God's work in ways that we could not do otherwise.

As your congregation plans work for the coming year, I hope you will be both bold and daring, remembering God provides and desires abundant life for all. May you continue supporting God's work together with a spirit of solidarity, collaboration and generosity. We are all partners in the gospel, believing in Jesus Christ crucified and risen for the life of the world.

Stepping out in faith together,

The Rev. Elizabeth A. Eaton
Presiding Bishop
Evangelical Lutheran Church in America

"So if anyone is in Christ, there is a new creation: everything old has passed away; see, everything has become new!" —2 Corinthians 5:17

2020 Good Shepherd Lutheran Church Spending Plan

Letter to the Congregation



Dear Fellow Members of Good Shepherd Lutheran Church,

I want to begin with a huge thank you to the Congregation for allowing me to be your President of the Church Council, and supporting our council members and leaders in mission.

2019 was a year of renewal of our infrastructure, serving others, and growing in membership as a congregation. Through the support of our Day Care Ministry and our Memorial Fund, we were able to renovate the kitchens in Luther Hall and the Narthex, and expand our Memorial Garden. We voted to ensure our infrastructure stays sound by dedicating funds to replace roof sections and HVAC. We invited our neighbors to participate in events such as “Ashes to Go,” a Community Block Party, and our Living Nativity. Good Shepherd continues to partner with our community through our God’s Work. Our Hands. projects, serving our neighbors in need.

Our commitment to solar energy was solidified in November when we voted to move forward with both a capital campaign and a new mortgage. Progress has already been made toward the mortgage, capital campaign, and installation of HVAC, the roof, and solar panels ~ be on the lookout for more information throughout 2020.

2020 will be an inflection point for us as we continue to dream of our future as a church and how we share the good news in our building, in our community, and, through technology, with all! Pledge dollars were down for 2020 to the lowest point over the past 7 years. With our savings dedicated toward the infrastructure projects, the Council was forced to make some hard decisions within the spending plan presented. This included the reduction of the percentage of income for benevolence to the synod and churchwide bodies, as well as reductions in social ministry dollars given to local organizations. Each committee reduced line items and looked at ways to minimize funding as much as possible. Ironically (or maybe not) we started our Council spending plan meeting with scripture which most of Council felt was telling us to allow the spirit to move us forward and trust the direction it leads us.

Based on these hard discussions and decisions, the council came away with three top priorities for 2020 that we feel are imperative to keep Good Shepherd moving forward in mission. These three priorities are:

- Relationship building – creating intentional opportunities for connection within the life of our congregation and a focus on interconnectedness for mission and vision planning
- Developing a cohesive vision for 2021 and beyond by September 2020
- Providing a community outreach event for September 2020

As we move forward in 2020 and a new decade, we will begin to take these steps, bound together by God’s love and a singular purpose of sharing that love with a desperate world. May we rejoice in where we have been, celebrate where we are, and marvel at the places, people, and things God will reveal to us in the days, months, and years ahead.

A sincere thank you to the many folks at Good Shepherd who give of themselves in so many ways as we share God’s love in our congregation and our community. May we continue to accomplish God’s work together with a spirit of solidarity, collaboration and generosity.

This can be an exciting time of growth for Good Shepherd. We have been richly blessed. Let us continue to follow where God leads us, and move forward together.

Stepping Out in Faith Together and Visioning,

Nancy A. Waltermire, Council President

“So if anyone is in Christ, there is a new creation: everything old has passed away; see, everything has become new!” —2 Corinthians 5:17

CONGREGATIONAL FINANCIAL MEETING AGENDA
Sunday, January 26, 2020 ~ 10:45 AM

Jill Weidner, Congregation Council President-Elect, presiding

1. Call to Order
 - a. Attendance (Quorum = **39**)
 - b. Recognition of members attending for the first time (*please stand*).
 - c. Purpose of this meeting: review congregation's 2019 financial year and adopt a spending plan for 2020.
 - d. Prayer – led by Pastor Chelsea Miller
 - e. Guidelines for our discussion
Our Congregation Council, at its May 2004 meeting, adopted the following guidelines for discussion at our Congregational meetings:
 - ◆ Any voting members wishing to speak to an issue will have an opportunity to do so.
 - ◆ After all voting members wishing to speak to an issue have had the opportunity, any voting member wishing to speak again on the same issue will have one additional opportunity.
 - ◆ The Chair can limit the length of time allotted each speaker if there are 5 or more members who wish to speak on an issue.
2. Financial Review of 2019
 - a. 2019 Financial Secretary's Report – Eric Westberg..... page 5
 - b. 2019 Treasurer's Report – Jill Weidner..... pages 3–4 and middle column of pages 7-10
3. Financial Projections for 2020
 - a. Weekly Envelopes, Special, and Plate Offerings – Eric Westberg..... page 5
 - b. Presentation of the Spending Plan – Jill Weidner..... last column of pages 7-10

❖ Recommendation from Congregation Council:

**THAT THE CONGREGATION ADOPT THE PROPOSED 2020 SPENDING PLAN,
TOTALING \$476,157.**

❖ Discussion of the Plan From the Floor

❖ Vote on the Recommendation

To make an Amendment to the Spending Plan, please use the following words:

I MOVE THAT THE SPENDING PLAN BE AMENDED BY ADDING (SUBTRACTING)
\$ _____ TO (FROM) THE _____ MINISTRY, LINE ITEM _____ .
(Members should indicate where funding is coming from or should be moved to.)

4. Approval of Good Shepherd Christian Daycare Spending Plan

❖ Recommendation from Congregation Council:

**THAT THE CONGREGATION ADOPT THE PROPOSED 2020 GOOD SHEPHERD
CHRISTIAN DAYCARE SPENDING PLAN TOTALING \$491,420.**

5. Lord's Prayer

6. Adjournment

Please hand in copies of this report that you don't need/want so they may be distributed to new members.

TREASURER'S REPORT
Summaries 2019

Description	Dedicated Accounts			12/31/2019 Balance
	01/01/2019 Balance	Receipts	Disbursements	
Endowment Fund				
M Froehlich Youth Ministry fund	\$23,451.73	\$7,385.00	\$0.00	\$30,836.73
Funds				
Leadership for Faithful Innovation	\$0.00	\$5,000.00	\$0.00	\$5,000.00
Undesignated Memorial	\$4,284.62	\$2,000.00	\$2,063.51	\$4,221.11
C Y & F Ministry				
ELCA Youth Gathering	\$767.10	\$3,500.00	\$0.00	\$4,267.10
Froelich Interest	\$298.47	\$175.62	\$89.18	\$384.91
SCS Offerings	\$46.50	\$0.00	\$0.00	\$46.50
Patroit Baseball game	\$0.00	\$148.00	\$148.00	\$0.00
Youth Special	\$952.83	\$2,315.00	\$2,892.53	\$375.30
Social Ministry				
God's Work Our Hands	\$0.00	\$743.70	\$741.39	\$2.31
Social Outreach Fund	\$773.88	\$2,302.09	\$2,429.29	\$646.68
Pastor Funds				
Pastor Chelsea Discretionary Account	\$1,149.28	\$5,545.00	\$3,393.04	\$3,301.24
In and Out Accounts				
Lutheran Men in Mission	\$341.42	\$0.00	\$0.00	\$341.42
60 Plussers	\$868.58	\$1,094.00	\$1,009.58	\$953.00
Living Lutheran Magazine	\$8.75	\$211.50	\$211.50	\$8.75
WELCA	\$340.00	\$0.00	\$100.00	\$240.00
Treasury Accounts				
Capital Campaign-Technology	\$0.00	\$1,037.33	\$1,182.86	-\$145.53
Capital Campaign-HVAC	\$0.00	\$20,000.00	\$5,000.00	\$15,000.00
Capital Campaign-Solar	\$0.00	\$15,150.00	\$0.00	\$15,150.00
Capital Campaign -Roof	\$0.00	\$40,000.00	\$0.00	\$40,000.00
Interest earnings	\$4,320.00	\$3,261.70	\$0.00	\$7,581.70
Special money -EMG	\$500.06	\$250.00	\$352.90	\$397.16
Worship Accounts				
Paraments, Robes, Stoles	\$2,363.02	\$0.00	\$374.88	\$1,988.14
Flowers	\$3,915.50	\$3,235.00	\$2,862.00	\$4,288.50
Adult Ministry				
Military Special Use	\$270.94	\$0.00	\$104.78	\$166.16
Crafters	\$12.80	\$0.00	\$0.00	\$12.80
Stitchers	\$60.65	\$1,105.00	\$1,146.61	\$19.04
Technology				
Upgrade Sound System	\$612.33	\$575.00	\$1,187.33	\$0.00
Property				
Capital Fund	\$5,541.56	\$915.00	\$5,966.95	\$489.61
Memorial garden landscaping	\$4,758.17	\$310.00	\$4,535.21	\$532.96
Memorial Garden-upgrade	\$0.00	\$11,347.00	\$11,347.00	\$0.00
Capital Contingency Fund	\$11,319.47	\$2,518.00	\$6,000.00	\$7,837.47
Luther Hall Improvements	\$8,804.57	\$0.00	\$7,789.62	\$1,014.95
Appeals				
FISH	\$0.00	\$55.00	\$0.00	\$55.00
IHN	\$120.00	\$0.00	\$0.00	\$120.00
Veteran Thanks	\$0.00	\$735.00	\$277.90	\$457.10
Scleroderma	\$0.00	\$791.97	\$691.97	\$100.00
Diaper Drive	\$498.45	\$745.00	\$653.95	\$589.50
Stamp Out Dispair	\$0.00	\$350.00	\$181.50	\$168.50
Coffee House	\$0.00	\$758.00	\$750.00	\$8.00
World Hunger	\$0.00	\$1,727.10	\$1,727.10	\$0.00
Backpacking	\$681.79	\$1,265.28	\$790.29	\$1,156.78
Giving Network	\$0.00	\$20.00	\$0.00	\$20.00
Angel Tree	\$100.00	\$100.00	\$0.00	\$200.00
Total	\$77,162.47	\$136,671.29	\$66,000.87	\$147,832.89

TREASURER'S REPORT
Statement of Accounts 2019

		Year-to-Date Operating Results			
	Balance				
	Forward			Surplus	Balance
	01/01/2019	Receipts	Disbursements	(deficit)	12/31/2019
General Funds: (working capital)	\$162,128.28				
Spending Plan Accounts : actual		\$484,102.56	\$507,296.56	(\$23,194.00)	
Non-Budgeted Accounts: actual		\$0.00	\$0.00	\$0.00	
Total All Operating Accounts		\$484,102.56	\$507,296.56	(\$23,194.00)	\$138,934.28
		Year-to-Year Dedicated Funds Results (Liabilities)			
Dedicated Funds-Total	\$77,162.47		net	\$70,670.42	\$147,832.89
		Account Analysis (Assets)			
		Balance	2019	Balance	
		12/1/2019	Change	12/31/2019	
Checking Account-Working Funds		\$51,391.37	\$48,328.74	\$99,720.11	
TD Money Market-Working Funds		\$53,230.48	(\$4,519.71)	\$48,710.77	
Mission investment Fund -new		\$103,187.22	\$1,115.36	\$104,302.58	
Fidelity Money Market		\$12,726.51	\$2,687.86	\$15,414.37	
Mission Investment Fund-old		\$12,108.82	\$408.59	\$12,517.41	
Thrivent Money Market Fund		\$47,185.93	\$891.11	\$48,077.04	
Subtotal		\$279,830.33	\$ 48,911.95	\$328,742.28	
Insurance Policy Cash Value		\$5,400.42	\$128.84	\$5,529.26	
TOTAL		\$285,230.75	\$ 49,040.79	\$334,271.54	
		Reconciliation			
	(Working				
	Funds)	Dedicated funds		Total	
Checking Account Balance- Bank	\$99,720.11				
TD Bank Money Market Fund	\$39,214.17				
Working Fund Total	\$138,934.28			\$138,934.28	
TD Bank MM fund (remainder)		\$9,496.60			
Fidelity Money Market		\$15,414.37			
Mission Investment Fund -old		\$12,517.41			
Mission Investment Fund-new		\$104,302.58			
Thrivent MM Fund		\$6,101.93			
Dedicated Total		\$147,832.89		\$147,832.89	
		Reserve Funds			
Thrivent MM Fund (remainder)		\$ 41,975.11		\$41,975.11	
		\$ 41,975.11			
Insurance Policy Cash Value		\$5,529.26		\$5,529.26	
Dedicated Account Total		\$195,337.26			
Total Assets				\$334,271.54	

FINANCIAL SECRETARY'S REPORT

Total Giving	2013	2014	2015	2016	2017	2018	2019	Average
\$1 – 500	73	114	127	106	132	124	118	113
\$501 – 1,000	42	32	46	45	36	37	35	39
\$1,001 – 2,000	37	36	39	38	50	42	47	41
\$2,001 – 4,000	40	42	40	38	36	38	37	39
\$4,001 – 6,000	12	12	14	10	16	13	14	13
\$6,001 – 8,000	5	6	4	5	6	5	6	5
\$8,001 – 10,000	5	6	4	5	3	2	2	4
\$10,001 – 15,000	8	6	6	6	6	6	5	6
> \$ 15,000	4	6	7	5	7	5	4	5
Member Giving Units *	226	260	287	258	292	272	268	265

** Each distinct envelope number is considered a separate giving unit. Confirmed young adults now have their own envelope numbers.*

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## GENERAL FUND PLEDGE HISTORY

|                        | Number | Total Pledges | Avg. Annual Pledge | Avg. Weekly Pledge |
|------------------------|--------|---------------|--------------------|--------------------|
| Beginning 2011 Pledges | 153    | \$ 471,824    | \$3,084            | \$59.30            |
| Beginning 2012 Pledges | 147    | \$ 491,151    | \$3,341            | \$63.04            |
| Beginning 2013 Pledges | 151    | \$ 475,494    | \$3,149            | \$60.56            |
| Beginning 2014 Pledges | 152    | \$ 461,329    | \$3,035            | \$58.37            |
| Beginning 2015 Pledges | 153    | \$470,719     | \$3,076            | \$59.17            |
| Beginning 2016 Pledges | 131    | \$434,336     | \$3,316            | \$63.77            |
| Beginning 2017 Pledges | 149    | \$472,926     | \$3,174            | \$59.17            |
| Beginning 2018 Pledges | 122    | \$412,634     | \$3,382            | \$65.04            |
| Beginning 2019 Pledges | 124    | \$372,924     | \$3,007            | \$57.84            |
| Beginning 2020 Pledges | 144    | \$389,505     | \$2,705            | \$52.02            |

*Submitter: Eric Westberg, Financial Secretary*

GSLC 2020 Spending Plan Recommendation - Summary

|                           |                                                                                                         | <b>2019<br/>Plan</b> | <b>2019<br/>Actuals</b> | <b>2020<br/>Plan</b> |
|---------------------------|---------------------------------------------------------------------------------------------------------|----------------------|-------------------------|----------------------|
| Income                    | Total Offering Income                                                                                   | \$ 487,177           | \$ 462,438              | \$ 452,417           |
|                           | Daycare Reimbursement                                                                                   | \$ 18,651            | \$ 19,804               | \$ 22,000            |
|                           | Other Receipts                                                                                          | \$ 1,800             | \$ 1,860                | \$ 1,800             |
|                           |                                                                                                         |                      |                         |                      |
| <b>Income Total</b>       |                                                                                                         | <b>\$ 507,628</b>    | <b>\$ 484,103</b>       | <b>\$ 476,217</b>    |
|                           |                                                                                                         |                      |                         |                      |
| Expense                   | Pastoral Ministry                                                                                       | \$ 110,772           | \$ 106,506              | \$ 112,523           |
|                           | Support Ministry - Administration                                                                       | \$ 79,174            | \$ 78,090               | \$ 83,901            |
|                           | Worship Ministry                                                                                        | \$ 80,071            | \$ 80,501               | \$ 82,016            |
|                           | Children, Youth & Family Ministry                                                                       | \$ 18,866            | \$ 12,802               | \$ 13,003            |
|                           | Witness Ministry/Evangelism                                                                             | \$ 2,300             | \$ 1,618                | \$ 1,400             |
|                           | Community Social Ministry                                                                               | \$ 22,150            | \$ 20,992               | \$ 6,200             |
|                           | Adult Ministry                                                                                          | \$ 1,900             | \$ 1,102                | \$ 1,150             |
|                           | Support Ministry - Finance                                                                              | \$ 45,984            | \$ 47,635               | \$ 46,584            |
|                           | Support Ministry - Property                                                                             | \$ 83,797            | \$ 74,980               | \$ 69,397            |
|                           | Support Ministry - Stewardship                                                                          | \$ 3,455             | \$ 3,248                | \$ 3,455             |
|                           | Hospitality Ministry                                                                                    | \$ 1,500             | \$ 1,138                | \$ 1,500             |
|                           | Benevolence                                                                                             | \$ 81,933            | \$ 78,685               | \$ 55,028            |
|                           |                                                                                                         |                      |                         |                      |
| <b>Expense Total</b>      |                                                                                                         | <b>\$ 531,902</b>    | <b>\$ 507,297</b>       | <b>\$ 476,157</b>    |
|                           |                                                                                                         |                      |                         |                      |
| Reconciliation            |                                                                                                         |                      |                         |                      |
|                           | Total Income                                                                                            | \$ 507,628           | \$ 484,103              | \$ 476,217           |
|                           | Total Expense                                                                                           | \$ (531,902)         | \$ (507,297)            | \$ (476,157)         |
|                           | Net Surplus/(Loss)                                                                                      | \$ (24,274)          | \$ (23,194)             | \$ 60                |
|                           |                                                                                                         |                      |                         |                      |
| Use of Prior Year Surplus |                                                                                                         |                      |                         |                      |
|                           |                                                                                                         |                      |                         |                      |
|                           | Carryover from prior year (undedicated cash)                                                            | \$ 202,668           | \$ 202,668              | \$ 180,909           |
|                           | Net Surplus/Loss from Actuals in year                                                                   | \$ (24,274)          | \$ (23,194)             | \$ 60                |
|                           | Net Available Carryover End of Year                                                                     | \$ 178,394           | \$ 179,474              | \$ 180,969           |
|                           | Pending Book Review Item**                                                                              |                      | \$ 1,435                | \$ -                 |
|                           | Net Available Carryover Tied to Bank                                                                    |                      | \$ 180,909              | \$ 180,969           |
|                           | Capital monies encumbered (from cong mtgs)                                                              | \$ (29,000)          | \$ (109,000)            | \$ (109,000)         |
|                           | Carryforward Balance to future year*                                                                    | \$ 149,394           | \$ 71,909               | \$ 71,969            |
|                           |                                                                                                         |                      |                         |                      |
|                           | *\$30,000 of carryforward balance to future year must always stay in tact for cash flow and emergencies |                      |                         |                      |
|                           | **Issue to be rectified during annual book review                                                       |                      |                         |                      |



GSLC 2020 Spending Plan Recommendation - Detail

|                          |                                             | <b>2019<br/>Plan</b> | <b>2019<br/>Actuals</b> | <b>2020<br/>Plan</b> |
|--------------------------|---------------------------------------------|----------------------|-------------------------|----------------------|
| Offering Income          | Envelopes - Pledged                         | \$ 482,177           | \$ 456,599              | \$ 427,417           |
|                          | Plate                                       | \$ 5,000             | \$ 5,839                | \$ 5,000             |
|                          | <i>Goal Giving</i>                          |                      |                         | \$ 20,000            |
|                          | Subtotal Offering                           | \$ 487,177           | \$ 462,438              | \$ 452,417           |
| GS Daycare               | GS DayCare                                  | \$ 18,651            | \$ 19,804               | \$ 22,000            |
| Other Income             | Other                                       | \$ 1,800             | \$ 1,860                | \$ 1,800             |
|                          | Subtotal Other                              | \$ 1,800             | \$ 1,860                | \$ 1,800             |
| <b>Total Income</b>      |                                             | <b>\$ 507,628</b>    | <b>\$ 484,103</b>       | <b>\$ 476,217</b>    |
| Pastoral Ministry        | Pastor (Prev Assoc) Pastor Professional Exp | \$ 1,500             | \$ 850                  | \$ 1,000             |
|                          | Pastor (Prev Assoc) Continuing Education    | \$ 500               | \$ -                    | \$ -                 |
|                          | Pastor (Prev Assoc) Comp (incl SS Benefits) | \$ 74,160            | \$ 74,249               | \$ 76,385            |
|                          | Pastor (prev Assoc) ELCA Benefits           | \$ 18,637            | \$ 18,637               | \$ 18,777            |
|                          | Pastor (Prev Assoc) Discretionary Fund      | \$ 600               | \$ 600                  | \$ 600               |
|                          | Guest Preacher                              | \$ 500               | \$ -                    | \$ 500               |
|                          | Additional Staff Support                    | \$ 11,960            | \$ 9,472                | \$ 12,319            |
|                          | Addtl Staff Support Social Security         | \$ 915               | \$ 698                  | \$ 942               |
|                          | Leadership for Faith Innovation             | \$ 2,000             | \$ 2,000                | \$ 2,000             |
|                          | Pastoral Ministry Total                     | \$ 110,772           | \$ 106,506              | \$ 112,523           |
| Support Ministry - Admin | Church Admin Compensation                   | \$ 51,728            | \$ 50,313               | \$ 53,280            |
|                          | Church Admin Social Security                | \$ 3,957             | \$ 3,896                | \$ 4,076             |
|                          | Church Admin Continuing Ed                  | \$ -                 |                         |                      |
|                          | Church Admin Benefits                       | \$ 1,400             | \$ 5,139                | \$ 8,490             |
|                          | Church Telephone/Internet                   | \$ 4,900             | \$ 4,575                | \$ 4,500             |
|                          | Office Supplies                             | \$ 3,100             | \$ 2,895                | \$ 2,500             |
|                          | Postage                                     | \$ 1,501             | \$ 813                  | \$ 1,000             |
|                          | Computer Hardware Expenses                  | \$ 1,500             | \$ 1,750                | \$ 750               |
|                          | Office Equip Lease/Maintenance              | \$ 3,550             | \$ 3,548                | \$ 3,700             |
|                          | Computer Software Expenses                  | \$ 2,000             | \$ 2,065                | \$ 2,000             |
|                          | Secretary PT Compensation                   | \$ 500               | \$ -                    | \$ -                 |
|                          | Secretary PT Social Security                | \$ 38                | \$ -                    | \$ -                 |
|                          | Computer Emergency Support                  | \$ 1,500             | \$ -                    | \$ -                 |
|                          | Admin Support (ex: web/ppt)                 | \$ 3,251             | \$ 2,882                | \$ 3,349             |
|                          | Admin Support Social Security               | \$ 249               | \$ 212.82               | \$ 256               |
|                          | Support Ministry Admin Total                | \$ 79,174            | \$ 78,090               | \$ 83,901            |

GSLC 2020 Spending Plan Recommendation - Detail

|                                 |                                                    | <b>2019<br/>Plan</b> | <b>2019<br/>Actuals</b> | <b>2020<br/>Plan</b> |
|---------------------------------|----------------------------------------------------|----------------------|-------------------------|----------------------|
| Worship Ministry                | Organist Benefits                                  | \$ 8,818             | \$ 9,011                | \$ 8,818             |
|                                 | Organist Compensation                              | \$ 53,432            | \$ 53,892               | \$ 55,035            |
|                                 | Organist Social Security                           | \$ 4,088             | \$ 3,831                | \$ 4,210             |
|                                 | Organist Continuing Ed                             | \$ 300               | \$ 300                  | \$ 300               |
|                                 | Organist Professional Expenses                     | \$ 501               | \$ 500                  | \$ 500               |
|                                 | Sr Choir Director Compensation                     | \$ 5,827             | \$ 5,855                | \$ 6,002             |
|                                 | Sr Choir Director Social Security                  | \$ 446               | \$ 448                  | \$ 459               |
|                                 | Sr. Choir Director Continuing Ed                   | \$ 260               | \$ -                    | \$ 300               |
|                                 | Substitute Organist                                | \$ 700               | \$ 600                  | \$ 700               |
|                                 | Worship Music & Supplies                           | \$ 3,500             | \$ 4,189                | \$ 3,500             |
|                                 | Piano, Organ & PA Equip Repair                     | \$ 700               | \$ 821                  | \$ 700               |
|                                 | Grace Alive - Drummer                              | \$ 1,200             | \$ 800                  | \$ 1,200             |
|                                 | Grace Alive Drummer Social Security                | \$ 100               | \$ 61                   | \$ 92                |
|                                 | Outdoor Service & Special Signage                  | \$ 200               | \$ 194                  | \$ 200               |
|                                 |                                                    |                      |                         |                      |
|                                 | <b>Worship Ministry Total</b>                      | \$ <b>80,071</b>     | \$ <b>80,501</b>        | \$ <b>82,016</b>     |
|                                 |                                                    |                      |                         |                      |
| Children, Youth &               | Family Ministry                                    | \$ 3,500             | \$ 1,862                | \$ 2,000             |
| Family Ministry                 | ELCA National Youth Gathering                      | \$ 3,500             | \$ 3,512                | \$ 2,000             |
|                                 | Confirmation                                       | \$ 600               | \$ 370                  | \$ 600               |
|                                 | Youth Ministry                                     |                      |                         |                      |
|                                 | Nursery Staff Compensation                         | \$ 2,848             | \$ 1,819                | \$ 1,768             |
|                                 | Nursery Staff Social Security                      | \$ 218               | \$ 138                  | \$ 135               |
|                                 | Young Adults                                       | \$ 2,000             | \$ 1,027                | \$ 1,500             |
|                                 | Background Checks                                  | \$ 300               | \$ -                    | \$ 300               |
|                                 | Bibles                                             | \$ 500               | \$ 19                   | \$ 200               |
|                                 | First Communion                                    | \$ 1,000             | \$ 1,033                | \$ 1,000             |
|                                 | Christian Ed                                       | \$ 4,400             | \$ 3,022                | \$ 3,500             |
|                                 |                                                    |                      |                         |                      |
|                                 | <b>Children, Youth &amp; Family Ministry Total</b> | \$ <b>18,866</b>     | \$ <b>12,802</b>        | \$ <b>13,003</b>     |
|                                 |                                                    |                      |                         |                      |
| Witness Ministry/<br>Evangelism | Living Nativity                                    | \$ 900               | \$ 701                  | \$ 1,000             |
|                                 | New Members                                        |                      | \$ -                    |                      |
|                                 | New Publicity & Advertising                        | \$ 400               | \$ 558                  | \$ 400               |
|                                 | New Community Events                               | \$ 1,000             | \$ 360                  | \$ -                 |
|                                 |                                                    |                      |                         |                      |
|                                 | <b>Witness Ministry/Evangelism Total</b>           | \$ <b>2,300</b>      | \$ <b>1,618</b>         | \$ <b>1,400</b>      |
|                                 |                                                    |                      |                         |                      |

GSLC 2020 Spending Plan Recommendation - Detail

|                    |                                         | <b>2019<br/>Plan</b> | <b>2019<br/>Actuals</b> | <b>2020<br/>Plan</b> |
|--------------------|-----------------------------------------|----------------------|-------------------------|----------------------|
| Community          | Soc Ministry Program Money              |                      |                         | \$ 700               |
| Social Ministry    | Community Fund (GWOH)                   | \$ 1,250             | \$ 1,442                | \$ -                 |
|                    | Somerset Chaplaincy Council             | \$ 2,000             | \$ 2,000                | \$ 500               |
|                    | Somerset Chaplaincy to the Elderly      | \$ 2,500             | \$ 2,500                | \$ 500               |
|                    | Food Bank                               | \$ 1,000             | \$ 1,000                | \$ 500               |
|                    | SHIP                                    | \$ 500               | \$ 480                  | \$ 500               |
|                    | Safe & Sound Somerset                   | \$ 1,000             | \$ 750                  | \$ 500               |
|                    | Somerville Rescue Squad                 | \$ 800               | \$ 500                  | \$ 500               |
|                    | Somerville Fire Dept                    | \$ 500               | \$ 200                  | \$ 500               |
|                    | FISH                                    | \$ 500               | \$ 500                  | \$ 500               |
|                    | IHN                                     | \$ 2,100             | \$ 2,120                | \$ 500               |
|                    | Visions & Pathways                      | \$ 1,000             | \$ 1,000                | \$ 500               |
|                    | Giving Network                          | \$ 1,000             | \$ 1,000                | \$ 500               |
|                    | Addtl One Time Chaplaincy to Elderly    | \$ 7,500             | \$ 7,500                | \$ -                 |
|                    | The Coffee House Project                |                      |                         | \$ -                 |
|                    | Faithful Ecology                        | \$ 500               | \$ -                    | \$ -                 |
|                    |                                         |                      |                         |                      |
|                    | <b>Community Social Ministry Total</b>  | \$ 22,150            | \$ 20,992               | \$ 6,200             |
|                    |                                         |                      |                         |                      |
| Adult Ministry     | Adult Education                         | \$ 600               | \$ 257                  | \$ 200               |
|                    | Nurturing & Training                    | \$ 700               | \$ 696                  | \$ 700               |
|                    | Diakonia                                |                      |                         |                      |
|                    | Affinity Groups/Small Groups            | \$ 600               | \$ 149                  | \$ 250               |
|                    |                                         |                      |                         |                      |
|                    | <b>Adult Ministry Total</b>             | \$ 1,900             | \$ 1,102                | \$ 1,150             |
|                    |                                         |                      |                         |                      |
| Support Ministry - | Insurance                               | \$ 21,000            | \$ 17,876               | \$ 19,000            |
| Finance            | Payroll Expenses                        | \$ 2,700             | \$ 2,819                | \$ 2,300             |
|                    | Mortgage - capital                      | \$ 14,622            | \$ 14,893               | \$ 18,420            |
|                    | Mortgage - Interest                     | \$ 7,662             | \$ 7,391                | \$ 6,864             |
|                    | Legal Fees                              |                      | \$ 4,655                | \$ -                 |
|                    |                                         |                      |                         |                      |
|                    | <b>Support Ministry - Finance Total</b> | \$ 45,984            | \$ 47,635               | \$ 46,584            |
|                    |                                         |                      |                         |                      |

GSLC 2020 Spending Plan Recommendation - Detail

|                      |                                             | <b>2019<br/>Plan</b> | <b>2019<br/>Actuals</b> | <b>2020<br/>Plan</b> |
|----------------------|---------------------------------------------|----------------------|-------------------------|----------------------|
| Support Ministry -   | Utilities - Sewer and Water                 | \$ 5,000             | \$ 5,064                | \$ 5,000             |
| Property             | Custodian Compensation                      | \$ 16,068            | \$ 13,825               | \$ 7,800             |
|                      | Custodian Social Security                   | \$ 1,229             | \$ 1,058                | \$ 597               |
|                      | Utilities - Gas & Electric                  | \$ 28,000            | \$ 24,557               | \$ 25,000            |
|                      | Indoor/Outdoor Maint & Repairs/Supplies     | \$ 10,000            | \$ 10,599               | \$ 10,500            |
|                      | Contract Cleaning                           | \$ 11,500            | \$ 10,305               | \$ 10,500            |
|                      | Property Contracts                          | \$ 6,500             | \$ 6,872                | \$ 7,000             |
|                      | Snow Plowing                                | \$ 5,000             | \$ 2,700                | \$ 3,000             |
|                      | Folding Chairs and Racks                    | \$ 500               |                         | \$ -                 |
|                      | Custodian Help                              |                      |                         | \$ -                 |
|                      | New Water Cooler                            |                      |                         | \$ -                 |
|                      |                                             |                      |                         |                      |
|                      | <b>Support Ministry - Property - Total</b>  | \$ 83,797            | \$ 74,980               | \$ 69,397            |
|                      |                                             |                      |                         |                      |
| Support Ministry -   | Stewardship Supplies                        | \$ 2,100             | \$ 2,178                | \$ 2,100             |
| Stewardship          | Credit Card Expense                         | \$ 1,200             | \$ 1,070                | \$ 1,200             |
|                      | Council Retreat                             | \$ 155               | \$ -                    | \$ 155               |
|                      |                                             |                      |                         |                      |
|                      | <b>Support Ministry - Stewardship Total</b> | \$ 3,455             | \$ 3,248                | \$ 3,455             |
|                      |                                             |                      |                         |                      |
| Hospitality Ministry | Coffee & Kitchen Supplies                   | \$ 1,000             | \$ 1,033                | \$ 1,000             |
|                      | Funerals & New Members                      | \$ 500               | \$ 105                  | \$ 500               |
|                      |                                             |                      |                         |                      |
|                      | <b>Hospitality Ministry - Total</b>         | \$ 1,500             | \$ 1,138                | \$ 1,500             |
|                      |                                             |                      |                         |                      |
| Benevolence          | Synod/Church Wide Mission Support           | \$ 77,948            | \$ 74,700               | \$ 52,028            |
|                      | Lutheran Social Ministries NJ               | \$ 1,000             | \$ 1,000                | \$ 1,000             |
|                      | Pmt of prior year Benevolence               | \$ 985               | \$ 985                  |                      |
|                      | CrossRoads Camp & Retreat Center            | \$ 2,000             | \$ 2,000                | \$ 2,000             |
|                      |                                             |                      |                         |                      |
|                      | <b>Benevolence - Total</b>                  | \$ 81,933            | \$ 78,685               | \$ 55,028            |
|                      |                                             |                      |                         |                      |
| <b>Expense Total</b> |                                             | \$ 531,902           | \$ 507,297              | \$ 476,157           |

**GOOD SHEPHERD CHRISTIAN DAYCARE**  
**2020 Spending Plan Recommendation**

|                       |                                       | 2019              | 2019               | 2020              |                                                                      |
|-----------------------|---------------------------------------|-------------------|--------------------|-------------------|----------------------------------------------------------------------|
|                       | <u>Item</u>                           | <u>Plan</u>       | <u>Actuals</u>     | <u>Plan</u>       | Notes on 2020 Plan column                                            |
| <b>INCOME DETAIL</b>  |                                       |                   |                    |                   |                                                                      |
|                       | Tuition - daycare                     | \$ 468,000        | \$ 464,518         | \$ 484,400        | Average \$40,000/month (Jan-Aug) with 3% tuition increase Sept - Dec |
|                       | Registration Fees                     | \$ 3,500          | \$ 3,120           | \$ 3,500          |                                                                      |
|                       | Other Fees                            |                   | \$ 64              |                   |                                                                      |
|                       | Interest                              |                   | \$ 343             | \$ 100            |                                                                      |
|                       | Field Trips                           | \$ 2,000          | \$ 2,632           | \$ 2,000          |                                                                      |
|                       | Fobs                                  | \$ 100            | \$ 250             | \$ 100            |                                                                      |
|                       | Other Income                          | \$ 100            | \$ 1,000           | \$ 100            |                                                                      |
|                       | Lunch Bunch                           | \$ 3,000          | \$ 2,421           | \$ 3,000          |                                                                      |
|                       | <b>TOTAL INCOME</b>                   | <b>\$ 476,700</b> | <b>\$ 474,348</b>  | <b>\$ 493,200</b> |                                                                      |
| <b>EXPENSE DETAIL</b> |                                       |                   |                    |                   |                                                                      |
|                       | Salaries/wages                        | \$ 333,908        | \$ 316,403         | \$ 340,000        |                                                                      |
|                       | Payroll Taxes                         | \$ 25,000         | \$ 23,822          | \$ 25,000         |                                                                      |
|                       | Medical Ins                           | \$ 20,000         | \$ 9,241           | \$ 20,000         | based on 2 employees and a cushion in case a new employee is hired   |
|                       | Dental Ins                            | \$ 1,920          | \$ 1,099           | \$ 1,920          |                                                                      |
|                       | Disability Ins                        | \$ 6,000          | \$ 3,955           | \$ 6,000          |                                                                      |
|                       | WC Ins                                | \$ 3,500          | \$ 3,500           | \$ 3,500          |                                                                      |
|                       | Payroll Process exp                   | \$ 1,600          | \$ 1,292           | \$ 2,000          |                                                                      |
|                       | <b>Subtotal Payroll Exp</b>           | <b>\$ 391,928</b> | <b>\$ 359,312</b>  | <b>\$ 398,420</b> |                                                                      |
|                       | Security System fobs                  | \$ 200            | \$ 246             | \$ 200            |                                                                      |
|                       | Cleaning                              | \$ 9,000          | \$ 10,875          | \$ 12,000         |                                                                      |
|                       | GSLC facility use                     | \$ 12,650         | \$ 12,650          | \$ 14,000         |                                                                      |
|                       | Maint & repairs                       | \$ 500            | \$ 175             | \$ 500            |                                                                      |
|                       | <b>Subtotal Maint &amp; utilities</b> | <b>\$ 22,350</b>  | <b>\$ 23,946</b>   | <b>\$ 26,700</b>  |                                                                      |
|                       | Office Supplies                       | \$ 5,000          | \$ 5,153           | \$ 5,500          |                                                                      |
|                       | Advertising                           | \$ 500            | \$ 21              | \$ 300            |                                                                      |
|                       | Postage                               | \$ 50             | \$ 73              | \$ 50             |                                                                      |
|                       | License & permits                     | \$ 300            | \$ 1,300           | \$ 600            | Annual Licenses and Reserve for 3 Year License                       |
|                       | Family appreciation                   | \$ 1,000          | \$ 613             | \$ 1,000          |                                                                      |
|                       | Staff Appreciation                    | \$ 6,000          | \$ 4,502           | \$ 6,000          |                                                                      |
|                       | Liability Ins                         | \$ 2,500          | \$ 2,500           | \$ 2,500          |                                                                      |
|                       | Technology (Computers, etc)           |                   |                    | \$ 3,000          | upgrading computers in classrooms                                    |
|                       | <b>Subtotal Office Exp</b>            | <b>\$ 15,350</b>  | <b>\$ 14,162</b>   | <b>\$ 18,950</b>  |                                                                      |
|                       | Events                                | \$ 2,000          | \$ 2,228           | \$ 1,000          |                                                                      |
|                       | Curriculum                            | \$ 500            | \$ -               | \$ 100            |                                                                      |
|                       | Books                                 |                   | \$ 547             | \$ 500            |                                                                      |
|                       | Class supplies                        | \$ 12,000         | \$ 10,200          | \$ 10,000         |                                                                      |
|                       | T-Shirts/Nap bags                     | \$ 1,000          | \$ 630             | \$ 1,000          |                                                                      |
|                       | Enrichment                            | \$ -              | \$ 431             | \$ 2,700          | Combining gardening, cooking and other enrichment programs           |
|                       | Field trips                           | \$ 3,000          | \$ 2,934           | \$ 3,000          |                                                                      |
|                       | Snacks                                | \$ 7,000          | \$ 6,952           | \$ 5,500          |                                                                      |
|                       | Paying for Pizza                      |                   | \$ 679             |                   |                                                                      |
|                       | Professional Development              | \$ 1,000          | \$ 972             | \$ 1,000          |                                                                      |
|                       | Scholarship expense                   | \$ 15,000         | \$ 9,782           | \$ 15,000         |                                                                      |
|                       | <b>Subtotal Curriculum Exp</b>        | <b>\$ 41,500</b>  | <b>\$ 35,355</b>   | <b>\$ 39,800</b>  |                                                                      |
|                       | Special Donation GSLC                 | -                 | \$ 60,000          | \$ -              |                                                                      |
|                       | Bank service charges                  | \$ 50             | \$ 40              | \$ 50             |                                                                      |
|                       | Finance Charge                        | \$ -              | \$ 3               | \$ -              |                                                                      |
|                       | Bad Debt                              | \$ 5,000          | \$ 2,318           | \$ 5,000          |                                                                      |
|                       | Tuition refund                        | \$ 1,000          | \$ 1,557           | \$ 1,000          |                                                                      |
|                       | Playground                            | \$ 1,500          | \$ 1,500           | \$ 1,500          | mulch                                                                |
|                       | <b>Subtotal Financial Exp</b>         | <b>\$ 7,550</b>   | <b>\$ 65,418</b>   | <b>\$ 7,550</b>   |                                                                      |
|                       | <b>TOTAL EXPENSE</b>                  | <b>\$ 478,678</b> | <b>\$ 498,193</b>  | <b>\$ 491,420</b> |                                                                      |
|                       | <b>NET INCOME/EXPENSE</b>             | <b>\$ (1,978)</b> | <b>\$ (23,845)</b> | <b>\$ 1,780</b>   |                                                                      |

# Beyond the Wall: Making All Things New



When have you discovered newness in life through Christ? Did you have to step out in faith to do so? Perhaps you had to let go of your will and accept God's will. This

is a major turning point in the faith journey of many people. There are examples in Scripture about Job (Job 29-30), Elijah (I Kings 19:4-14), Mary Magdalene (Luke 8:1-2) and the women at the tomb (Luke 23:55 – 24:5). Consider the story of the rich young man (Matthew 19:16-26, Mark 10:17-31, Luke 18:18-30). He approached Jesus with a simple question: "What must I do to inherit eternal life?" Jesus replied, "Go, sell what you own, and give the money to the poor, and you will have treasure in heaven." When the young man heard this, he was very sad and walked away, because he was very rich. Given the choice, he found it difficult to forsake wealth in this world for the promise of God and eternal life.

Sometimes there are barriers or walls that complicate trying something new or stepping out in faith. What walls or barriers have you encountered? Consider the story of Zacchaeus (Luke 19:1-10), who wanted to witness Jesus preaching but was too short to see past the crowd. After Zacchaeus climbed a tree, Jesus called out to him and invited himself to lunch in Zacchaeus' home. We know what Jesus said to Zacchaeus,

and he was a different person afterward. He had changed from wanting wealth and success in this world to desiring significance through a life of faith. When have you, or your congregation, chosen success over significance? Perhaps when using numbers or the size of your facilities as a measure. Moving toward significance usually means sacrificing success. In what areas of ministry is your congregation seeking significance today?

Stepping out in faith may be a personal choice for a short time but usually involves accompanying others. As members in the body of Christ, we are not called to meet our own needs alone. The Great Commission (Matthew 28:16-20) calls us to go beyond our barriers and bring the message of Jesus Christ to others. This helps us grow beyond a Christian enclave to become servants of Christ and a serving community. In what ways has your congregation moved from an enclave to a servant community?

Overcoming barriers and walls to make things new involves stepping out in faith. It means shaking loose from lethargy and moving out from sheltered comfort. In the process we break the chains of sin that hold us back and divide us from making us one in Christ. When we share in the distress of God's heart to do the kingdom's work, we are in tune with God's will, choosing significance over success and becoming a servant community. This is when we feel the vitality of our faith and the power of the Holy Spirit. May you experience this newness in Christ in and through your ministry.