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St. Lucas
United Church of Christ

SEMI-ANNUAL REPORT

2024

St. Lucas UCC Semi-Annual Congregational Meeting
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**ST. LUCAS UNITED CHURCH OF CHRIST
ANNUAL CONGREGATIONAL MEETING
NOVEMBER 12, 2023**

Call to Order - Council President, Marty Schmidt officially called the meeting to order at 11:02 a.m.

Opening Prayer, followed by Covenant - Pastor Vicki led the group in an opening prayer. After her prayer, Pastor Vicki shared the meeting covenant. As members of St. Lucas UCC, we covenant with each other. We promise each other that we will speak for ourselves. The "I" statement is paramount here as opposed to "they said" or "we heard". If everyone is willing to abide by this instruction, please say "I will with the help of God". The congregation replied accordingly.

Points of Order - Marty shared the following information with the meeting attendees:

- A quorum is in place with 60 people present. That number may increase if Zoom attendees continue to log in.
- If you wish to speak please raise your hand. You will be given a microphone so everyone can hear your question/comment. Please state your name for the record before expressing your statement so it may be documented in the minutes.
- If you are attending today and have not signed in, please raise your hand and someone will bring the sign-in sheet to you.
- Regarding the agenda, Marty has added an item he just discovered last night while reading the Semi-Annual meeting minutes. It relates to the Mission's \$16,140 proceeds/ERC money. We agreed to revisit that amount at the end of this year for a decision about its use. Therefore he has added it to OLD Business below for discussion.
- Marty asked if anyone had any other additions to the agenda. There were none.

Introduction of Staff, Council Members, and Parliamentarian - Marty introduced staff members Rev. Vicki Hampton, Rev. Merrimon Boyd, Michele Ottinger, Jeff Wagener, Debbie Heagle, Denee Bowers, Charlie Singler, Amy Bush, Lynn Fey, Kelly Blessing, Trevor Follis, David Kuhn, and Stephen Jones. As president, Marty advised the names of the 2023 Church Council: Violet Brooks, Phil Denton, Marsha Fey, Katy Forand, Kathy Herron, Donovan Larson, and Barbara Smith. Marty then took the opportunity to commend and give thanks to those additional Council members who will be leaving at the close of 2023. They are Jack Laudenslager, Paul Simons, and Juanita Wagner. (The group applauded their thanks to these individuals.) Marty complimented the current working Council. He stated *"It's been a privilege to have served as Council President... This Council is amazing. We don't always agree on everything. But our conversations are always civil. Our thoughts are well-reasoned. We've changed people's minds sometimes - even mine. You need to appreciate all of the hard work they have achieved this year because it's been a busy year. We've been confronted with some hard questions. All while trying to work through what we feel the congregation would want from us."* Marty then introduced Sue Simmons, our parliamentarian for today's meeting.

Approval of Semi-Annual Meeting Minutes, May 28, 2023 - Marty referred to the Minutes of the Semi-Annual Congregational Meeting held on May 28, 2023, located on pages 1-9 of today's Annual Meeting Report. Marty asked if there were any additions, deletions, or corrections needed to the 5/28/23 minutes. There were none. Carol Stelmach made a motion to approve the minutes. Barb Beck seconded that motion. Marty asked if there was any discussion needed. There was none. Marty asked by a show of hands from those in the sanctuary and those viewing by Zoom to approve the minutes. The motion to accept the May 28, 2023, Semi-Annual meeting minutes was approved.

Interim Senior Pastor’s Annual Report - Rev. Vicki Hampton’s report can be found on page 10 of the meeting booklet. There were no questions for Pastor Vicki.

(Former) Interim Minister of Congregational Life Annual Report - Rev. Dr. Carole Barner’s report can be found on page 11 of the meeting booklet. No questions were raised.

Council President’s Annual Report - Dr. Marty Schmidt’s report can be found on page 12 of the meeting booklet.

Marty asked if there was any discussion needed regarding these three reports. There was none.

Financial Reports of the Church - Marty introduced Paul Simons as the 2023 Financial Secretary for the Council and invited him to present the 2024 budget. Paul took the opportunity to introduce the members of the Finance Committee for 2023. They are Pastor Vicki Hampton, Donovan Larson, Jack Laudenslager, Marty Schmidt, Sue Simmons, Carol Stelmach, and Jeff Wagener. Paul’s written report is on page 41 and the financial statements start on page 46 of this meeting’s booklet.

Financial Secretary Report

	<u>Sept. 2023</u>	<u>Sept. 2022</u>	<u>Difference</u>	
General Fund Cash	\$620,061	\$476,513	\$143,548	30.12%
General Fund Income	\$810,109	\$484,025	\$326,084	67.37%
Total Regular Offerings	\$397,984	\$345,937	\$ 52,047	15.05%
General Fund Expenses	\$767,195	\$770,988	\$ (3,793)	(.49)%
Gen'l Fund Excess (Deficit)	\$ 42,914	\$(286,963)	\$329,877	114.95%

- ❖ General Fund Cash and General Fund Income include Employee Retention Credit (ERC) money of \$204K and the Shirey Pfister bequest of \$58K, both one-time gifts.
- ❖ General Fund Income does not include the \$15K budgeted income from the Beyersdorfer Fund.
- ❖ Total Regular Offerings are only \$15K under budget. On September 30, 2022, we were \$118K under budget.
- ❖ Absent the ERC and Pfister monies, the General Fund would show a deficit of \$219,591.

Paul asked if there were any questions concerning this financial information as stated through September 30, 2023. There were none.

Paul continued to share how the 2024 budget was prepared. See pages 43-45. Paul admitted an error on page 45. The bottom figure in the lower right corner should show as \$183,335 and not \$180,335 as printed in the booklet. Note - the slides presented today reflect the true \$183,335 figure.

Items to be aware of in the 2024 budget are anticipated Revenues of approximately \$908K which is a little less than what’s been incurred this year. But it is \$70K over the 2023 budget. Our Regular Offering has had strong support this year and we have no reason to believe that will not continue in 2024.

One revenue enhancement step next year will include the Beyersdorfer Fund contribution as that benefit will return in 2024.

Expenses in 2024 will be projected at \$1,091,000 versus \$938K in 2023 due to major maintenance items we know will need to be addressed. Total Regular Offerings are projected to be a little higher than 2023 at \$623K. This will result in a projected deficit of \$183K for 2024 versus the 2022 actual deficit of \$309K and the projected final deficit for 2023 of \$144K.

2024 Budget Assumptions (pages 43 - 45)

- ❖ Total Regular Offerings based on YTD giving through September 30 of \$400K. October - December 2022 Regular Offerings were \$210K versus a budget of \$155K.
- ❖ Preschool rent increase of \$6K and their gift increase of \$10K.
- ❖ Investment income of \$26K.
- ❖ Staffing includes two pastors, use of outside custodial service, and a 5% wage increase for all employees (excluding pastors).
- ❖ Pastoral professional expenses of \$8K, and Search Committee expenses of \$20K.
- ❖ Maintenance & Repairs budgeted for \$100K over the 2023 Budget.
- ❖ Benevolence expenses increased to 2022 levels.

At this time Paul asked for a motion to approve the 2024 budget as described. Jack Laudenslager made the motion to approve the 2024 budget as detailed in today's meeting booklet. Phil Denton seconded that motion. Marty asked for questions, comments, and/or discussion.

2024 Budget Discussion -

Linda Taylor - re: Music Department - Linda has requested an additional amount of money for the Music Department budget to allow professional musicians such as Linda Radick to assist as backup pianist when Stephen is directing the choir. The requested amount is for 30 choir performances in 2024. Linda Radick's rate is \$150/event. The projected Music Department budget has allowed \$2,500 in 2024. Linda's fees total \$4,500. Therefore, Paul asked Linda Taylor if an additional \$2K added to the Music budget was her proposal. Linda answered yes.

Bill Biedenstein - re: Search Committee - Bill agrees the proposed budget for the Search Committee in 2024 is \$20K. And that compares to the 2023 budget amount of \$40K which he understands. However, if a senior, settled pastor is identified in 2024 and does not know if that move to St. Lucas UCC would be a local/regional/cross-country move, Bill's question becomes what if the expenses exceed the budgeted \$20K?

Paul answered that if the current proposed budget of \$20K is approved for 2024, and if the moving expenses exceed that amount in 2024, a special congregational meeting would be needed to approve the extra funds to accommodate those expenses.

Marty interjected unless the new Constitution and Bylaws are approved today. In that case, the ceiling of this expense is raised and no special meeting would be required.

Bill's second question -unrelated to Search- was for a summary of the maintenance and repairs expected on our campus in 2024. Paul deferred that question to Donovan Larson the chair of the Physical Facilities Ministry (formerly Buildings and Grounds).

Donovan explained this group is responsible for the entire St. Lucas campus, excluding the cemetery which the Cemetery Board oversees. *(Note - the Physical Facilities Ministry works in conjunction with the Cemetery Board.)* Therefore, the remaining areas the Physical Facilities manage are the church, the parsonage, the sexton's house, the garage/shed, the pavilion, the fields, the parking lots, and their related land parcels.

Donovan advised the costs expected in 2024 will be:

- Repairs to the church roof to fix multiple, current leaks. Donovan expects that amount to be "\$50K if not more". Problem areas he is aware of are the slate roof over the sanctuary, over the North Narthex chimney, and over a second chimney concealed with plaster at the top of the stairs leading to the office. The flat roof above the office leaks because the slope of that roof is not adequate to keep up with rainfall that puddles there. He's in the process of securing three bids for that work.
- Another expense will be to seal the parking lots on campus. The Council just accepted that proposal for \$20K. That work will be completed as the weather permits in the spring.
- As mentioned earlier, work to improve the condition of the ball fields has been completed. This included aerating/reseeding of the fields as requested by our renters. That expense was \$6K.
- In 2023 we cut the Physical Facilities Ministries budget. This will result in the 2024 expenses being over budget. In 2024 we are anticipating a more intelligent estimation of expenses. Yet, it's difficult to know what those expenses will be until something breaks down or needs to be repaired. However, we feel the current amount projected for 2024 should allow for sufficient coverage of repairs. Donovan did advise the group that he is always open and available for discussion and suggestions to help this ministry.

Jim Kaiser - Two Part Question - First how are you anticipating earning an investment income of \$26K? What does that involve? And second, does the 2024 budget include any monies coming in from P.E.T. and the General Endowments? Paul answered "yes" to the second question regarding P.E.T. and the General Endowments. Regarding the investment question, Paul answered that three months ago the Finance Committee agreed to go into a structured investment program. Marty has been working with US Bank to invest some of the church's excess cash. Marty shared it's a structured ladder of money markets and CDs on the \$400K cash the church has on hand. It's a ladder that when it comes due will return at a rate of 4.75 - 5% to have cash available if/when needed.

Paul Litzinger - His question is regarding the roof. It's been some time since we had a new roof installed. He's wondering if there's any type of warranty or guarantee from the former roofing company to assist us with these expenses. Donovan shared that the vendor back then for the slate roof was Old World Roofing. Since that installation, the roof has been cleaned well and many former leaks have been fixed. The problems we're currently experiencing are not related to the work they performed. Donovan feels their warranty will not extend past a year. Except for the leak on that pew -north side of sanctuary- he's hoping they will repair that for free. But the rest of the needed work is due to broken and loose tiles in addition to the flat roof above the office and the Preschool. Donovan wanted the group to understand this discussion of roofing repairs extends beyond the work needed on the sanctuary roof.

Paul asked for any other questions/comments about the proposed budget.

Tom Winter - His question is related to the ERC monies. How many more times will we get that? Paul answered once, this current year only. There will be no additional payouts.

Adam Rustige - His question is related to the P.E.T. and the General Endowments. What type of income is expected from them in 2024? Paul replied the church is projecting \$36K from the General Endowment and \$110K from P.E.T. in 2024.

Shirley Bild - Comment about the Search Committee Expenses - She wants the group to understand that budget line items represent all Search-related activity, not just moving expenses. Once a candidate is identified, that money will also serve to bring the candidate and family to St. Louis for live interviews, the candidating weekend, home searching, etc. Whatever may be needed at the time that person is identified, called, and approved.

Ken Graesser - Comment for future reference, perhaps it would be beneficial to show more detail supporting the Miscellaneous Income line item. It could circumvent questions that could be answered with printed supporting details. Paul thanked Ken for this observation.

Adam Rustige - Has there been any discussion or plans in place to handle the projected \$183K deficit in 2024? He understands we cannot continue to manage the budget this way. But he's wondering how this will be addressed in the future.

Paul Simons replied we think about this every day. It's not going away. Offerings are up this year. Yet, we're considering \$100K for Repair and Maintenance. It's a "Give 'n Take" scenario. Eventually, if things stay the same and do not change we will run out of money. However, what we're hoping for, being a family of faith, is that our family will grow and our offerings will grow so we can maintain our expenses as they are. Having said that, he anticipates we will run out of money in 4-5 years if things don't change. But he does not anticipate that things will stay the same. "The only constant in life is change".

Jim Kaiser - Based on the current deficit, do we have the reserves to cover the four to five years you have predicted? Paul answered based on the current reserve, yes. Yet those reserves may go up, or they may go down. But given the current conditions right now, that prediction is four to five years. But again, nothing is constant except for change.

Bill Biedenstein - Can you clarify the Pastor positions for 2024? Paul replied those two positions will stay as they are right now. Paul replied to one full-time senior pastor and one full-time associate pastor. However, Pastor Merrimon has been called as a half-time pastor. That full-time \$183K allowed in 2023 for the associate will result in excess money we will not spend in 2023 or 2024. Marty advised the Council reviewed what that position should entail for St. Lucas UCC. Pastor Merrimon has another church he serves, hence his reduced schedule with us. The amount of his compensation is much less than what the budget reflects for a full-time Congregational Life minister in 2024.

Approval of the 2024 Budget - Marty asked for any other questions, there were none. Marty then advised the group there was a motion on the floor to approve the 2024 budget. Before proceeding, he wants to ask Jack and Phil if it is okay with them to amend their motions to include an additional \$2K for special music services. Both agreed to include it. Marty then asked for a vote. All those in favor raise your hand. Any opposed? The motion to pass the 2024 budget as presented/modified was approved. Paul closed with thanks to the crowd for their participation and support of St. Lucas UCC. Marty shared his expressed appreciation of Paul's work in 2023. This received applause of agreement by the crowd.

Financial Reports of the Cemetery Board - Marty introduced Cemetery Board President, Carl Heine and Financial Secretary Jim Kaiser. The board's report starts on page 51 of the meeting packet. Jim Kaiser reported the following financial information:

- As of September 30, 2023, their total income was approximately \$73K. Their expenses for that period were \$80K resulting in a net loss of \$7K.
- Their income is derived from:
 - The sale of a lot,
 - Opening a grave, and
 - Returns on investments.
- Their top three budgeted expenses are:
 - Grass cutting,
 - Grave digging, and
 - Tree trimming.

Through September they have sold six lots and have had 26 burials. Their lot sales are down 26% for the same period in 2022. Openings are at 88% for the same period in 2022. For October, they're at 52% of lot sales and 104% of openings. As shared at the Semi-Annual meeting this year they've found a family will buy the full gravesite upon the occurrence of the first family member to pass on. Then as other family members pass, they incur the expense of grave opening and burial. The number of burials are in line with the past few years, which reconfirms people still want to be placed in the St. Lucas Cemetery.

From 2020 to 2023 they've spent over \$85K to maintain or remove trees. However, the better news is their arborist is reporting the remaining trees are in good shape. They do not anticipate any additional tree removal in 2024. They are projecting a total gain of \$1,650 in the 2024 budget. Because there are some trees with galls, they felt it prudent to budget for possible tree removal. If they don't have to take that action, monies can be held in reserve for other expenses as they arise in 2024. They asked if anyone had any questions concerning the cemetery.

Cathy Viehman - She's wondering what the intention is with the fence near the shed. Is it coming up and coming down? And she's noticed the dirt pile is gone. She sees this as a positive to beautify the area. Carl answered that the fence is an ongoing project. With the change in weather, it limits their time to do work out there. Plus they are in the process of trying to line up volunteers to assist with that work. Regarding the dirt pile, they have been moving it into the Park Hills section, filling in low-lying areas of that land.

Melvyn Amen - He suggests keeping the projected surplus in 2024. Due to the current near-drought conditions and with trees needing a lot of water we may not be able to maintain the trees we do have. Therefore we may need those reserves if drought trends continue.

Barbara Smith - How many plots are still available for purchase? (They didn't have that exact number at hand.) Once the new financial software is in place they're hoping to pinpoint that figure. The St. Lucas Cemetery behind the church is relatively full with much more space available in the Park Hills section. That side needs to be surveyed. They're waiting to see what cemetery trends will be. Will there be a need for more lots of two or for larger lots? Will people want a large headstone or will a simple marker suffice? These are the types of things that need to be considered for future expansion. Barbara asked if 50% or two-thirds of the space is filled right now. Both thought about two-thirds full is a reasonable guess. Carl added that a new section along the fence line of the newer subdivision will be available for

single, ash burials due to the size of the lots. Ash burials are growing in popularity. Donovan added that years ago when he was on the Cemetery Board a member had left money to the church to build a Columbarium. However, the amount was not enough to allow for such a structure at that time. He has researched this topic a bit and feels there is currently interest in it by some members. He'd request that if the Cemetery Board has an opportunity to pursue this type of structure in the future to keep the congregation aware of their findings.

Approval of the 2024 Budget: Marty asked for any other questions, there were none. Marty then asked for a motion to approve the Cemetery Board's 2024 budget. Cathy Viehman made the motion to approve the Cemetery Board's proposed 2024 budget as submitted. Lanny Wingbermuehle seconded that motion. The motion was passed with a majority approving the motion.

Preschool Report - As Chair of the Preschool Board, Pat Stephens shared the following information:

- Pat is pleased to share that our Preschool is thriving with 153 students. There are approximately five openings currently available specific to a certain day or time.
- Their healthy enrollment has benefitted from their strong financial condition and excellent financial management. Therefore they have been able to increase their rent and gifts to our church.
- The success of this Preschool is due to the wonderful leadership of Kelly Blessing and the multi-talented, and dedicated staff who care strongly for their student population. It's a great time to be a part of St. Lucas UCC Preschool.
- She doesn't answer questions concerning financials, but Ken Graesser is here if anyone should have any questions on that topic.
- Their budget follows the school-year calendar, so their 2023/2024 budget will be up for a vote at the Semi-Annual Church meeting in May.

OLD Business -

Mission Gifts - Marty shared and read from the 2023 Semi-Annual minutes regarding the distribution of ERC monies to our Mission Groups in 2023:

"The Council voted -not unanimously- to approve 10% (tithing) of the ERC money (about \$20,600) for the Missions. That is over 50% of the \$36,740 money advised in this motion. The reason for that Council decision is we recognize our offerings were not keeping up with what we had budgeted for in 2023. Since we can't rely on this type of money/gift every year we thought it would be prudent to wait and see if the congregation can step up with their giving. If they do, we can then pay the balance of \$16,140 (i.e. \$36,740 minus \$20,600) to our Missions at the end of 2023. Therefore, that was the final recommendation of the Council on Monday night."

With this background information, Marty felt it was prudent to return to this topic today. As Paul Simons mentioned, we are within \$3K of our budgeted amount for offerings this year. Marty opened this topic for discussion or a motion on whether to restore that \$16,140 to the Mission funds.

Paul Litzinger commented this is a good idea, especially in light of St. Lucas UCC wanting to be more missional with its actions. Therefore Paul made the motion to restore the \$16,140 to the Mission Funds. Kathy Herron seconded that motion.

Marty asked for any discussion. Barbara Smith asked when this would go into effect. Marty answered before the end of the 2023 year. Shirley Bild asked if this motion only applies to 2023. Marty answered yes, as the 2024 budget has the full monies reflected in the Mission line items.

With questions answered, a vote was taken. The motion passed with a majority approving \$16,140 to be restored to the Mission line items.

Marty asked if there was any other OLD Business to discuss. None were raised.

NEW Business -

Proposed Constitution and Bylaws Changes: Marty advised the group that the final copy of the updated Constitution and Bylaws was released six weeks ago, well in advance of the two-week requirement. In addition, multiple Council Conversations have been held since May's Semi-Annual meeting. Many good points and comments have been received, discussed, and inserted into the final draft. Multiple revisions have been performed since May. Some copies supplied an explanation behind the changes made. Former content has strike-through lines shown with the revised content inserted for review. All of this allowed for the final copy in today's booklet. With that explanation, Marty asked if there were any questions about this updated copy.

Jim Kaiser - Jim asked if the question he had during the Council Conversation regarding Council terms and duties is reflected in today's copy. Marty answered yes. Marty shared that Jim's concern was regarding The Bylaws, Part VII - Church Council, the section titled Responsibilities, paragraph 1 terms of the Core Leadership Team. A former copy of the revision had different wording than today's copy of the revised Constitution and Bylaws. Jim then asked if we needed a motion on the floor to continue a discussion of The Bylaws & Constitution. Marty replied yes, and asked for a motion to approve the revised Constitution & Bylaws. Jack Laudenslager made the motion to approve. Phil Denton seconded the motion. Marty then opened this section for discussion.

Melvyn Amen - He has two concerns, the first of which is Part II - Purpose. Why does the former text have a strike-through? As a Christian church such as we are, why is it necessary to remove that text? And then on page 20, under Part V - Membership, section 3. Duties of Members, he doesn't understand why all of the strike-throughs in that section were needed.

Donovan Larson commented on Melvyn's statements. It's not a matter of trying to change the philosophy of the church, but rather to streamline the new document. Marty added that these strike-throughs were not to remove anything, but rather to bring this document into accordance with all the other documents we have for this church. So that it incorporates the mission and purpose of St. Lucas UCC as it is advised to us and the community. That's what was agreed upon years ago when the Five Core Values were agreed upon by our congregation... how we decided to define our church.

Phil Denton - Phil shared that in his profession words are important. And every word should be recognized as having some importance. This effort of rewriting the Constitution and Bylaws was no easy, small task. It was a gigantic task and Marty performed brilliantly. He made wonderful changes to the language of the Constitution and the Bylaws that were very much needed. Precision was needed in both the Constitution and the Bylaws where there were formerly generic terms used. Permissive, and passive terms had been used. Marty has strengthened this document tremendously. And he deserves a lot of credit for what he has done. The language that was changed in part two was changed to give it precision and strength. It was not changed to alter the philosophy, belief, or faith. My opinion is the content says the same thing but in a much better way.

Marty thanked Phil and interjected he could not take complete credit for this work. It was a committee of past Council Presidents, an attorney, and myself... Paul Simons, Sue Simmons, Phil Denton, and Joy

Dressel. I will say that I was the driving force to initiate it and update this document for many reasons: 1.) We are a smaller church, 2.) 15 Council members to 12 now down to nine as we have a difficult time recruiting people as volunteers, 3.) As Phil said, the language needed to be shored up. It was so vague with language from the last update, 4.) We wanted to simplify it as much as we could. So those were the primary reasons we took on this task.

Pastor Vicki took the opportunity to address Mel's concern about section 3, paragraph iv., where it says "Engage in stewardship to the Church by action and/or financial support... So it's not both. In an ideal world, it's both. But taking into account circumstances such as you mentioned, you would read that as by action OR financial support not with and." Mel asked what if you can't do either? Marty and Pastor Vicki both answered there is an exception to that as well. "An exception can always be made." We do not want to lose members of this church. We want to retain members. If there is a member in a senior community who can no longer volunteer their time or efforts or perhaps is having financial struggles and cannot give as they have in the past. We will not say to that person you cannot be a member anymore. In that situation, we'd ask the Pastor to get involved and assist that person with whatever struggles they may be going through. The Pastor can always advise the Council, yes, this person is going through struggles. However, they've been a faithful member. We need to help them, not kick them out.

Mel thanked Pastor Vicki and Marty for the clarification, as he was very concerned about that wording. Marty agreed, as did others. That language was altered a few times to accommodate just those concerns. The task force worked for a long time to get just the right wording for that section.

Pastor Vicki added that something else we need to realize is that we currently have something like 600+ members on our roster:

"We know we don't have 600 members, that's just a fact. So what we're trying to do with these new guidelines is to streamline the process of determining who is a member and who is not. It makes a huge difference for the Search Committee as they deal with the compensation matrix as they are calling in candidates for consideration. As someone who has read church profiles and worked in this area, if I read a profile that said the church has 600 members and then arrived to find a weekly attendance of 125 people, I'd take that as a "bait and switch" tactic. That's just reality. When we have to make decisions about how many students will participate in confirmation, what families are attending, and which are not, those are two examples that I can think of at the moment. But there have been many, many others that we've encountered. I can tell you there has been a very faithful attempt to help define this Body of Christ in terms of who is participating and who isn't. And how can we proceed forward?"

Marty asked for any further discussion or questions.

PJ Barbeau - She had a question concerning Bylaws, Part I - Obligation to the UCC, item 7 has been eliminated. She remembers years ago in the Triad meetings that many times a topic of concern was staying informed about UCC information. Coming from the public school system she is aware that multiple attempts are made to inform people of information that they may or may not pay attention to. But why would the installation of lay leaders be eliminated in this instance? That could be an instance of capturing someone's attention when the other means did not work.

Marty advised that it was eliminated because we've gone from electing them to appointing them. The reason to do that is we have members now who were elected into that position for several years and for whatever reason a person may find themselves in a situation where they may need to resign from the position. To get more participation and ensure participation by members of the church as delegates to

the greater meetings we feel appointment was best. However, there is no reason why we still couldn't install them in January. But what we don't want to do is install them for two years. Rather we would prefer to name people who want to be a delegate six months before an association or conference meeting. There's no reason we couldn't install them at that time. (PJ offered a recognition service?) Yes, Marty has no problem with that example. It's a simple language we can modify. As long as that installation occurs at the convenience of those delegates before a scheduled meeting.

Bill Brinkhorst asked if PJ's question was being made as an amendment. Marty answered yes.

Regarding amendments, Sue Simmons asked for clarification of Jim Kaiser's earlier question regarding The Bylaws, Part VII - Church Council, the section titled Responsibilities, paragraph 1. Specifically the term "encouraged" versus "required". Plus serving two consecutive years in a role of the Core Leadership Team. Is this something that should also be modified? A brief discussion then continued about the intent of the wording in this by the task force. In addition, the consideration of someone's background experience and abilities when they enter a role. The consensus of the group determined that since the Council holds an annual vote for the Core Leadership Team positions, the wording as presented today needs no amending and will remain as printed.

At this time, Zoom participant Jackie Zeitingler asked if there was still a quorum in place at this stage of the meeting. Marty answered yes, there were 55 present in the meeting.

Paul then reminded Marty that PJ's modification needs to be added to the motion on the floor before a final vote is taken. Marty clarified the motion to read "Motion on the floor to accept the new Constitution & Bylaws, with the modification that the appointed delegates to association meetings will be recognized and installed prior to the meeting". The motion passed with the majority of members present.

In the interest of working with the current quorum, Marty asked that the Election of Nominees be held before the discussion of P.E.T.

Election of Nominees for Council, Cemetery Board, and P.E.T. Trust:

Marty advised that all of the candidates who are running for office are running unopposed for open positions. They are:

Cemetery Board -

- *Joan Dalgaard
- Sandy Harris
- Jeff Heutel

Council -

- Marsha Fey - to fill the remaining one-year term from Julie Burr's passing
- Wanda Gillman
- Marty Schmidt

P.E.T. -

- Jack Laudenslager

*Carl Heine interjected that Joan Dalgaard is filling the remaining two years of a three-year term.

Marty asked if there were any additional nominations from the floor. There were none.

Marty then asked for a motion to approve the slate of candidates by acclamation. Carol Stelmach so moved. Barb Beck seconded that motion. This motion passed.

Discussion of P.E.T. Trust:

Concerns the Council has raised -

1. The current document is not in compliance with current law.
2. There are restrictions within the current document that do not comply with current, recommended endowment management policies.
 - a. The Uniform Prudent Management of Institutional Funds Act ("UPMIFA"), created in 2007 outlines how trusts are to be structured and managed.
3. The current P.E.T. is a great document. It was drafted 40 years ago by members who had foresight into what would be best for St. Lucas UCC. They made sure it had the right language in order to grow and become the \$3M asset it is today.

Marty stressed he is not belittling the work that was done to create the trust nor is he criticizing the trustees who have worked to maintain the trust since its establishment. All of those members have done a "phenomenal" job. However, we are not in compliance with some laws. And, there are better ways to manage things now in a different environment than what existed 40 years ago. He is asking the congregation for its opinion. The congregation is in a unique position of being the grantor of the trust and also the beneficiary of the trust. Because of that ability, the trustees need guidance on what direction this trust should now move. Do we want to tell the trustees to investigate what common practices are in place today, i.e. investment, distribution? Is this something the congregation desires?

If so, as a congregation we can direct that to the trustees. There are certain items in the trust that can be amended by the congregation. For example:

- How much of the income is distributed to the church?
 - Currently, it can't be *less than* 20% of the annual income or *more than* 80% of the annual income. It can be amended beyond those 20%/80% limitations.
- What can't be used in any way to help the church is Capital Gains. According to the current document, all Capital Gains have to go back into the corpus of the trust and can never be spent. This has allowed the trust to grow over these 40 years.
 - This made sense when we were trying to build the trust. It also made sense when we had no means of replacing the building in the event of catastrophe as that was the only allowed way to invade the corpus of the trust. However today, with a \$10M insurance policy in effect on our church and with the size of our congregation, it's unlikely we'd need to build a \$10M facility. So the original intent of the trust no longer exists.

Marty opened the floor for discussion to determine if the congregation is of similar mind to the Council concerning a change to the current parameters of the P.E.T.

Phil Denton - His opinion is that this trust should be rewritten in its entirety. Missouri law allows for this by "decanting" whereby the trustees create a new document, removing the poor language while keeping the strong points of the document. The current language will not allow us to borrow from the trust. But by decanting this trust and revising it, we can be better stewards of the trust while allowing its continued growth. Another reason is to allow the Council/congregation to have more say regarding the investment policies of the trust. Currently, the corpus of the trust is invested 78% in stocks. Many feel this is too aggressive under current economic conditions. However, due to the parameters of the current trust, we are not allowed to have input on what we feel is too risky.

Carol Stelmach - She has felt very strongly about this opinion since serving as Council Treasurer and she would encourage the congregation to vote in favor of this plan ASAP.

With Marty's input, he is rephrasing Carol's comments into a motion of directing the Council to represent the congregation in directing the trustees of the P.E.T. to create a new trust into which the old trust is decanted. Marty then asked for a second motion. Many raised hands to second Carol's first motion. Pat Fribis was on record for seconding this motion.

Marty then asked for any further discussion. He also made clear that the purpose of this is not to be able to build a new preschool. He received lukewarm responses from the preschool when that idea was shared with them. His main thought on this concept is that "it is the right thing to do". We are four decades behind in how an endowment is structured and managed. That is the main point to remember.

Tom Winter - He's not opposed to what's being discussed. He feels you need to preserve the intent of the original trust. And the original trust was to be perpetual. That is his concern.

Pastor Vicki - She added no one is suggesting that we allow the invasion of the principal. What she feels is needed is to amend the motion to reflect "In accordance with UPMIFA..."

"Marty has pointed out in multiple ways that currently our trust is not in accordance with current management. And among those is the way the funds are dispersed. We are not talking about the blanket ability to invade the principal. What we are talking about is a significant difference in how the funds are dispersed. Pastor Vicki then shared 'a note of transparency' that she used to manage a \$10M endowment for another church she served. She participated in changing the endowment of the last church she served to reflect current practice. Part of that current practice is to disperse the funds in a weighted average of returns over five years. It doesn't say that capital dividends need to be reinvested. That will eliminate the ability for a P.E.T. board to manipulate the funds to benefit either perpetuating an unrealistic number in the endowment or getting too much out of the endowment where you are not preserving the capital within the endowment. That is what's being discussed here today."

Marty added that UPMIFA was created to safeguard trusts from taking too much out. A perpetual trust needs to have guidelines in place on how much, what percentage, and when monies can be taken out. UPMIFA preserves those actions to protect the capital. It is a better protection model than what we have in our current 40-year-old trust. For example, right now we have almost 80% invested in stocks. "One errant missile strike in the Taiwan strait and we will lose about \$1.5M... That's destroying your perpetual endowment trust."

Tom Winter - He was "on P.E.T. for 15 years and he's not remembering it that way." He's concerned that when you decant you can add responsibilities and authorities they didn't already have. He's confused.

Phil Denton - Currently the Church Council has very little control over this trust. "That is fundamentally wrong." Right now the trustees can do whatever they want. "I personally take umbrage with that." Regarding the invasion of the principal, has very limited circumstances to allow, for example, if the church burned down. There is also a set of laws in place on what can and can't be done when decanting a trust. They are very specific and must be followed... "period". The intent is to get this trust back up to where the law says it should be.

Marty added that any direction by the Council to the Trustees would include the counsel of a trust attorney in developing the decanting mechanism. Then we would have an expert who is knowledgeable about Missouri law guiding us on what can and cannot be changed during the decanting process.

Phil reiterated what Pastor Vicki stated, that no one is trying to invade the principal. However, the church should be able to take a loan from the trust if ever needed.

Bill Brinkhorst - His understanding is that any changes made to the trust need to be presented to the congregation for voting approval. (Marty answered yes.) Therefore, Bill continued that today's conversation is merely to ask the trustees to look at the current law and practices to decide if they agree with that. There is no discussion today on percentages or distributions of the capital. If and when any changes are made, it is then taken to the congregation for permission. (Marty replied, correct.)

Marty added "If a trust is created into which the old trust is decanted, the congregation will be the grantor of that trust. And as the grantor, they will need to approve the terms of the trust." This is not something that can be done behind the scenes. It has to come back to the congregation for a vote.

Tom Winter - He just wants to be sure that we will adhere to the laws of decanting so that we don't go beyond the discretionary authority of the trustees as it exists now. Also, he's now confused that the Council wants more power in running the trust. How will you reconcile that? Will it be the Council running it and if so, why have trustees?

PJ Barbeau - The questions that have been brought up this afternoon have been good. However, she understands that the points being made today are details that will need to be determined later down the road. She does not see that these decisions are issues to be finalized today. Isn't today's question to ask the trustees to look into the current trust options to see if we should be considering an update or revision? And if they determine to proceed in that direction, the congregation will again be consulted as the grantor. After a period of education and discussion with the congregation about a potential new trust then a final vote can be made. (Marty replied, correct.)

Marty then reminded the congregation there was a motion on the floor that the congregation, as the grantor of the perpetual endowment trust they are directing the trustees of the P.E.T. to investigate with legal advice changes to the existing trust to bring it into compliance with UPMIFA. The motion was made by Carol Stelmach and seconded by Pat Fribis. All in favor raised their hands. Any opposed raised their hand. The majority of those in attendance passed the motion.

With no other New Business to discuss, someone in the crowd expressed a "Good Job!" to Marty. His response was " Thank you, I warned you several weeks ago this was going to be a long meeting and we had a lot to accomplish". He continued by stating there was a lot of "significant stuff that happened today... Thank you from the bottom of my heart for being a congregation that will sit and consider and discuss and reach a consensus. It's a privilege to be your president." (*Applause.*)

Adjournment - Marty then entertained a motion to adjourn. So moved by Barbara Smith. Seconded by Barb Beck ("and 5000 others",) with a unanimous vote to approve.

The Lord's Prayer - Marty asked the congregation to stand for The Lord's Prayer as closing.

Respectfully submitted,
Barbara Smith, Recording Secretary,
Church Council

*(*The length of this meeting was 2 hours, 53 mins)*

Bridge Minister of Congregational Life

As the part-time Bridge Minister of Congregational Life since November 2023, I've been actively engaged with church staff, leadership, and volunteers; encouraged by the tasks and the challenges. Special services like communion in the home during Christmas, creative lectures during Lent, funerals, and home visits are merely a part of a fulfilling ministry that I have been available to fulfill having an efficient calendar and recorded appointments. My approach to visitation, especially for the sick and shut-in, is with sensitivity and respect. I would like to share with the care ministry team things that have helped me interact in a more empathetic and respectful manner. I have visited several families in their homes/spaces and my goal was to uplift their spirit and let them know that they are cared for and valued. I have made genuine connections and have gotten positive responses.

I have found that the flexibility to worship at different times, including Saturdays, is indeed a valuable aspect of St. Lucas' practice and accommodates the diverse schedules and needs of the congregation acknowledging the historical and theological significance of Saturday worship in certain ways through our liturgy. The flexibility of Saturday Worship advocates for inclusivity, respect for diversity, and a sense of community within the church. It's a testament to the church's commitment to meet its members where they are and honor their unique paths to spiritual growth and connection with God. I helped to respect and preserve the practices that contribute to the richness and diversity of the Christian faith community and our commitment to the Saturday fellowship dinner.

The work that I perform in faith formation helping young people, Confirmation, serves as a symbol of empowerment, especially designed for them. It's a moment where they are recognized not just as passive recipients, but as active participants in the faith community. I am working with others to nurture a necessary understanding that their voices matter. My focus has been a continuation to a significant step in a young person's spiritual journey, one that acknowledges their growing maturity and invites them to take on a more active role in the faith community.

Respectfully submitted,

Rev. Merrimon Boyd

President's Report

Almost 150 years ago, a small group of German immigrant farmers embraced the religious freedom of their new homeland and took the bold step to form a new church – what is now St. Lucas United Church of Christ. The rich history of those 150 years – including two World Wars, multiple recessions and depressions, two denominational changes, dozens of pastors, and thousands of congregants have made us who we are today.

It would be hubris to suggest that the past six months have been any more consequential than other significant eras in our history, but we also can't dismiss that we have made clear progress towards defining what it means to be St. Lucas United Church of Christ in 2024.

Together, we have modernized and strengthened the Constitution and Bylaws, reexamined the purpose and viability of our endowments, withstood the departure of two intentional interim pastors, welcomed a Bridge Associate Minister, and chosen a new Senior Minister with a definitive statement of approval. We have new hymnals - that should have been presented to the congregation in a better, more contemplative manner - but we are learning the new language and tunes, and they too will become a part of our history.

We also know a lot more about our congregation than we knew 6 months ago, and we must incorporate these facts into our path forward. We are no longer a congregation of 1500 or even 600. The number of people actively participating in worship, service and financial support is closer to 250. We must adjust our expectations, personnel, charitable outreach, and future planning with respect for this reality. It will be hard – but we can't delay the process any longer considering the data we now have.

But most importantly, we have lived up to the legacy of our ancestors who embraced and fought for religious freedom. Certainly, our congregation and pastors are far different than those German farmers could have imagined, but that is the path of freedom. It is hard, it is uncomfortable, and the struggle is constant. One of my favorite movie quotes is from Tom Hanks in *A League of Their Own*. When Geena Davis wants to go home with her husband because "it's just too hard", he replies – "It's supposed to be hard. The hard is what makes it great".

Thank you for making St. Lucas United Church of Christ great.

Financial Secretary Report 2024 Semi-Annual Meeting

Revenue & Expense Overview

<u>Revenues</u>	January	February	March	YTD	YTD Budget
Regular Offerings	\$62,592.72	\$41,273.00	\$51,951.40	\$155,817.12	\$158,050.01
General Fund Income	<u>\$26,299.87</u>	<u>\$14,784.14</u>	<u>\$20,958.82</u>	<u>\$62,042.83</u>	<u>\$80,375.02</u>
Total Income	\$88,892.59	\$56,057.14	\$72,910.22	\$217,859.95	\$238,425.03
<u>Expenses</u>					
Salary & Benefits	\$54,581.48	\$50,327.21	\$51,027.71	\$155,936.40	\$165,632.76
Programs & Facilities	<u>\$42,292.01</u>	<u>\$33,014.09</u>	<u>\$39,627.20</u>	<u>\$114,933.30</u>	<u>\$111,621.28</u>
Total Expenses	\$96,873.49	\$83,341.32	\$90,654.91	\$270,869.70	\$277,254.04
General Fund Excess (deficit)	(\$7,980.90)	(\$27,284.16)	(\$17,744.69)	(\$53,009.75)	(\$38,829.01)

Regular offering YTD is under budget by \$2,232.89 while the total income YTD is under budget by \$20,565.08. One factor affecting the income total is the distribution from the General Endowment Fund was not received in March as scheduled. Due to circumstances/changes the Endowment meeting in January was not attended by Council members and the next meeting was not held until April. The Trustees were informed that a meeting is not needed to issue the distribution amount. Going forward the distribution should be issued in February. As the numbers above show that February is a month that struggles more than January or March to reach budget.

The majority of General Fund expenses remain to be the salaries of the staff. The YTD salary amount is under budget by \$9,696.36. This is mainly due to the part time position that now is held by Rev Boyd replacing the full time position held by Rev Banner also the lack of a Director of Music.

There have been expenses greatly needed to maintain the buildings and grounds, sewers, roof leaking, kitchen drain leaking, parking lot and etc. All are necessary to take care of our valuable assets.

Leaving the best to last is the expenses for the missions that are supported and included in the totals above.

The community group missions YTD total is \$10,487.41, OCWM total is \$6,750.00, St. Louis Association total is \$1,374.99 and the Meals/Backpack Mission YTD total is \$5,610.72. These amounts are the budgeted amounts voted in by the Congregation during the November Congregational Meeting. The Backpack Mission is the only exception.

This mission is \$1,164.72 over budget due to increase of those needing support.

<u>Bequest Fund</u>	<u>YTD</u>	<u>Perpetual Endowment</u>	<u>YTD</u>
Beyersdorfer Interest	\$ 4.31	PET Interest	\$3688.83
Beyersdorfer Dividends	\$746.44	PET Dividends	\$21,794.83
Beyersdorfer SEI Advisory Fees	\$362.90	PET Operating Expense	\$6,966.89
		PET Taxes	\$473.21
		PET Transfer to St Lucas	\$20,419.83
		in Jan instead of Dec 2023	
<u>General Endowment</u>	<u>YTD</u>		
GEN Interest	\$12.40		
GEN Dividends	\$1887.76		
GEN Deposits	\$16.54		
GEN Operating expense	\$986.18		

Balance Sheet Overview

	<u>December 2023</u>	<u>March 2024</u>
General Fund Checking	\$65,585.92	\$68,670.36
Money Market Account	\$89,896.03	\$30,051.44
CD-180 days	\$200,000.00	\$202,303.53
CD- 13 Months	\$200,000.00	\$202,539.79
Beyersdorfer Holdings	\$228,055.99	\$242,324.10
General Endowment Cash	\$16,443,81	\$15,032.15
GEN iShares	\$650,177.45	\$700,072.59
General Endowment	\$666,621.26	\$715,104.74
Perpetual Endowment		
Enterprise Bank	\$1,212.17	\$1,212.17
PET iShares	\$3,256,143.17	\$3,378,103.51
PET Endowment	\$3,257,355.34	\$3,379,315.68

The General Fund Checking Account is drawing from the Money Market account to keep a balance that will handle the expenses for the next month. The Money Market Account was created to have earnings on the extra amount that was there at the end of 2023. Due to the ongoing deficits each month the Money Market Account is almost depleted. The 180 day CD is due to be renewed in June. This CD be cashed out and not renewed in order to be able to meet the expenditures in coming months.

The Finance Committee has been working diligently to isolate the General Fund Revenue & Expense Accounts so the reports are clear and easy for everyone to understand. The Balance Sheet is also being looked at extensively to identify some Liability Accounts that need to be closed. The balances on the accounts that will be closed were used many many years ago when the General Fund was used up completely and cash was drawn from these accounts to be able to pay bills. The upgrade in the accounting system has been a big help in identifying these accounts that are not tied to any bank account, therefore should not be reported as part of the liabilities on the Balance Sheet.

Many thanks to the entire Finance Committee:

Jeff Wagner

Marty Schmidt

Jack Laudenslager

Sue Simons

Donovan Larson

Carol Stelmach

Marsha Fey

This group has been a pure blessing to work with. They have done a great job of bringing me up to speed on all that I needed to know. They also did an excellent job reining me in when I would forget that a nonprofit doesn't work the same as a large corporate profit making company.

The St Lucas members and friends are also a blessing with all their support whether it is financially or by volunteering, you are what make everything come together for the Kingdom of our God. Your kindness and generosity is outstanding.

Wanda Gillman

Financial Secretary

Report from the Coordinator of Children's Ministries

Faith Footsteps, the children's ministry of St. Lucas, is a place where faith, imagination, and learning go hand in hand. Through creative, active, age-appropriate, and Bible based experiences, children are guided and encouraged to grow in their faith and become committed disciples of Jesus Christ.

The children of St. Lucas continued to have the opportunity to participate in Faith Footsteps this year through a variety of settings. Besides our regular Sunday morning opportunities, throughout the fall months, the children participated in creating "commercials" for our first ever Advent puppet show- Live with Lizzie and Zach.

The focus for the summer months was on creation. The children, as well as any interested adults, participated in activities and discussions around the themes of air, water, and land. The entire congregation had the opportunity to track 10 animals in the wild through Fahlo, an organization who partners with conservation groups.

During the season of Advent, the congregation had an opportunity to create a peg doll nativity scene each weekend following worship. The children not only created their pieces but also spent time discussing why certain figures are included in our nativity scenes.

An alternative to the traditional VBS was created during the summer and fall months of 2023. Sunday Fundays were scheduled each month from June through October. These late afternoon gatherings were open to the community and attended by a large group of all ages. Each Funday began with a presentation by a professional which was followed by a hands-on activity and, of course, dessert. The presentations were coordinated with our overall theme for the summer. We enjoyed time with the Mad Scientist, a presenter from the St. Louis Aquarium who spoke about the pollution of the Mississippi River, and Serengeti Steve.

The children of St. Lucas are blessed because they are surrounded by a community of believers who hold these young children closely in their arms and hearts sharing their faith journey.

Thanks to all those special people who have given of their time and talents to guide our children to know, love, and serve God.

Michele Ottinger
Coordinator of Children's Ministries

Membership & Evangelism Ministry

"for I was hungry and you gave me something to eat, I was thirsty and you gave me something to drink, I was a stranger and you welcomed me" Matthew 25:35

It's an exciting time in the life of St. Lucas UCC as we anticipate Pastor George Miller joining us as our preacher and teacher later this summer! We give thanks for all our pastors, staff, and leaders who are working together to help us prepare and to find new meaningful ways to be the church.

Our committee continues to be busy with the work of welcoming new people and finding new ways to engage as many members into the life of our community as we can. Our team invites anyone interested in joining our ministry to do so. We can always use fresh ideas and more help. Please reach out if you feel called to this work.

We welcomed 27 new members to St. Lucas UCC during 2023, including 9 who joined with their Rite of Confirmation last spring.

So far, we've welcomed 4 new members in 2024. We're looking forward to welcoming the 11 young people of the 2024 confirmation class into full membership with their Confirmation in worship on May 19.

Our team connects with visitors as they potentially consider joining our church. It takes all the congregation to invite others and to welcome those visitors we see among us. Recent new members have named that the warm welcome they felt in our congregation played a significant role in their decisions to be among us. Thank you all for routinely welcoming these new faces! Have you thought about inviting a friend or family member to visit and experience the joy of engaging in our community?

We routinely mail printed copies of the weekly e-blast, sermon transcripts, and other communications to people who we've identified are unable to attend church, and who also lack access to email and on-line worship. Please let us know if you know of someone who may benefit from receiving these printed copies and we will add them to mailings if they have interest in receiving them. Special thanks to Pat Stephens for her dedication to this ministry.

We sponsor blood drives scheduled every 4 months. Our drives continue to support the critical blood needs in our community. With the recent April drive, we again collected enough units to qualify our pre-school for a grant which will be used to procure some much-needed school supplies. Special thanks to Cathy Viehman for her longtime leadership in our blood drives. Mark your calendars for our next drives to be held on August 5 and December 9.

We review our member roster each year and identify those who have not been active. By-law changes adopted by the congregation last November now stipulate a one year look back for activity to maintain active membership. Each identified inactive member receives a caring letter of encouragement to participate again in the life of St. Lucas UCC. Those still identified as inactive with the next year's review are removed from the membership roster. Our by-laws now identify that active members only are included in decisions requiring a vote of the congregation. This annual process helps us to have an accurate roster and to be able to confidently identify the size of our congregation. It also helps us clearly identify those eligible to participate in the congregation's decision-making process.

This year we've been working with our staff to transition our member database from obsolete software to a new software with more functionality. While the process has been challenging, we look forward to finding new ways to use the new software to enhance our work and the member experience.

We continue to support our staff with our outreach presence on social media. We provide pictures and content material, as well as budgeted financial resources to support this important work. If you haven't already, please "like" our St. Lucas UCC Facebook page and "follow" our Instagram page and consider sharing and commenting on our posts as often as you can. Your activity on our pages will help grow our important on-line community.

Sharing God's love,
St. Lucas UCC Membership & Evangelism Ministry

Mission & Outreach

Mission	2023 Budget Approved	2024 Budget Request
Funded Mission		
Every Child's Hope	1,650	3,300
Emmaus Homes	1,650	3,300
Unleashing Potential	2,150	4,300
Feed My People	1,100	2,200
Isaiah58 Ministries	1,300	3,300
One Great Hour of Sharing	1,100	2,200
Veterans of the Cross	750	1,500
Neighbors In Need	250	500
Eden Seminary	2,150	4,300
Habitat for Hummanity	1,850	3,700
Lydia's House	2,150	4,300
Miscellaneous Mission	275	500
Camp MoVal	2,150	4,300
Epiphany Meals	650	650
Strengthen the Church	750	1,500
Oikos Peanut Butter	1,100	2,200
Total Funded Mission	21,025	42,050
Covenanted Ministries		
Missouri Conference (OCWM)	13,500	27,000
St. Louis Association	2,750	5,500
Total Covenanted Ministries	16,250	32,500
St. Lucas Missions		
Loaves and Fishes	15,000	15,000
Total Loaves and Fishes	15,000	15,000
Total Mission	52,275	89,550

Social Justice

Members: Bill Biedenstein, Shirley Bild, Bill Brinkhorst, Dan Herron, Kathy Herron, Donovan Larson, Paul Litzinger, Sue Simmons

Our Mission: To understand how the teachings of Jesus apply to issues in today's world and how we might act out our Christian faith in a way that addresses the root causes of injustice. Our goal is to provide opportunities to learn about these issues.

Activity: We meet monthly by zoom (or more often as needed) to plan various initiatives. We have continued to provide some support to the Afghan refugee family we sponsored starting in late 2021. Even though our formal commitment through the International Institute has ended, we have continued to help the family as needed. The family is mostly functioning independently and has moved to Affton.

Several members of our group participated in a bike ride from Selma to Montgomery, Alabama in March commemorating the historic civil rights march. Among the sites visited after the ride were:

- Selma Sites:
 - National Voting Rights Museum and Institution/Slavery and Civil War Museum
 - Selma Interpretive Center
 - Edmund Pettus Bridge
 - Lowndes Interpretive Center
- Montgomery Sites:
 - Rosa Parks Arrest Historical Marker & Statue
 - Rosa Parks Museum
 - Civil Rights Memorial
 - Dexter Avenue King Memorial Baptist Church service
 - National Memorial for Peace and Justice & Legacy Museum
 - Freedom Riders National Monument
- Birmingham Sites:
 - Kelly Ingram Park
 - Birmingham Civil Rights Institute
 - Sixteenth Street Baptist Church
- Memphis Sites:
 - Civil Rights Museum

We have sponsored several educational programs at the church in the past year:

- In April, we gave a presentation for the church about our March civil rights trip.
- We sponsored a presentation from Moms Demand Action Against Gun Violence. Several of us also attended some follow-up meetings and contacted elected officials about related issues and legislation.
- In January 2023, St. Lucas hosted an educational presentation on the opioid problem in St. Louis County and the surrounding area led by Dr. Joseph Forand. We have been in contact with Dr Forand about a possible follow-up program.

Stewardship Ministry

Our first annual Day of Service in November capped our 2023 Unite for St. Lucas UCC theme. With nearly 50 volunteers participating in various deeds inside, outside, and around our St. Lucas campus, we tackled projects like landscaping at the church and pavilion, repairs and cleanup around the Preschool entrance, choir room reorganization, youth room clean out, new confirmation photo space, advent package compilation, and much more. After our labor, we enjoyed a BBQ meal with music by the Radick Family.

In conjunction with our Day of Service, we sold St. Lucas t-shirts designed by our very own Olivia Borman. And they were a hit! Almost 100 shirts were purchased by our members.

Plans are in progress for our second annual Day of Service in November.

Currently, Stewardship is planning our upcoming Ministry Fair on Sunday, June 9th. We'll showcase the various ways to be involved in St. Lucas missions and organizations, as well as recruiting new talents and skills.

The Stewardship Ministry -
Katy Forand
Chris Blanke
Ken Fey
Jim Kaiser
Julie Murphy
Barb O'Brien

AV Report Semi-Annual Meeting June 2024

The AV Ministry has been busy since our last report at the 2023 semi-annual meeting. The regular members have remained the same: Bob Beck, Scott Benack, Bill Brinkhorst, Dan Herron, Randy Jurgensen, Adam Rustige, Sue Simmons and Kim Witbrodt. Our council representative and biggest advocate is Marsha Fey. Pastor Vicki and/or Pastor Carole joined our monthly meetings while they were here. Pastor Merrimon has been joining our meetings since he became the Bridge Minister of Congregational Life.

Our previous AV Technician was Andrew Richardson—he went to College at Linn Tech last September. We were fortunate to find Trevor Follis who is our AV Technician now. Trevor has a Masters Degree in Cybersecurity. He has been eager to learn and do whatever needs to be done.

In February, we changed our meeting day from the first Wednesday of the month to the fourth Tuesday of the month. Some of our members had conflicts with choir practice and other meetings.

Recovery from last year's lightning damage was complete with the installation of our cameras on September 13, 2023. When all expenses for the equipment and installation were submitted, the insurance paid for everything.

We have livestreamed all Sunday 9:30 am services, Christmas and Easter special services, Lenten services and some funerals. For the Candidate Trial Service, we setup a hybrid Zoom meeting in the sanctuary with anonymous voting. We also conducted a hybrid zoom meeting in the sanctuary for the Association gathering.

AV personnel and equipment were used to support many other activities. The Search committee's use of the Owl for hybrid meetings with possible candidates from around the country. Hybrid meetings using the Owl by church council, adult education and others. Video and audio needs for two trivia nights.

We are also looking at what needs to be done to keep the AV Ministry going and improve it. Some of our future needs include:

1. Additional volunteers
2. Wireless microphone system replacement.
3. Additional video cameras
4. Portable video camera
5. New rear projection screen—Pull down type
6. Equip a meeting room for livestreaming presentations
7. Expand the AV Desk
8. Improve chancel area lighting
9. Lighting control from the AV Desk
10. Video Production

Volunteers are needed. You can serve occasionally on Sunday morning or Saturday evening or other times. There are simple but important tasks as well as more involved work. Please contact one of us if you are interested.

We continue to look for more and better ways to serve as "The Hands and Feet of Christ."

Respectfully submitted by Dan Herron

Perpetual Endowment Trust Report

The Perpetual Endowment Trust is managed by five trustees elected by the congregation for five-year terms. The current trustees are Noel Knobloch, Dan Wenk, Bill Biedenstein, Scott Benack and Jack Laudenslager. Jason Sturm of Butler and Associates is the investment advisor for the PET fund. The trustees operate under the By-Laws created in 1984. These by-laws state the trustees shall have “full power and authority to manage and control the trust estate,” subject of course to all the other conditions set forth in the By-Laws. These By-Laws state a portion (20% to 80%) of the net income shall be distributed to the church “exclusively for the religious programs of St. Lucas United Church of Christ.” The By-Laws also state “the principal and all additions thereto, and all realized capital gains accruing thereto, shall remain and be continued as the principal of the trust estate in perpetuity.” These by-laws are available for examination in the church office. The trust was intended to be perpetual and mostly un-changeable. Monies were contributed largely by church members with that understanding.

As of the end March, 2024, the assets totaled \$ 3,378,103.51. Income for the First Quarter was \$ 24,495.28. Eighty per cent of this income has been distributed to the Church, a total of \$19,596.22.

At the November 2023 Congregational meeting, the following motion was passed: “As the grantor of the Perpetual Endowment Trust, the congregation of St. Lucas UCC is directing the P.E.T. trustees to investigate—with legal counsel—changes to the existing P.E.T. to bring it into compliance with current UPMIFA (Uniform Prudent Management of Institutional Funds Act) law.”

The trustees have addressed this mandate. We first consulted with the United Church of Christ national office specializing in church investments and endowments to help us understand our By-Laws and its relationship to UPMIFA. Next a trustee twice consulted by phone with a local attorney who has guided the St. Louis Association of the United Church of Christ for many years. And finally, we met face to face with another local attorney who specializes in contract law. The Trust is in compliance with UPMIFA.

Therefore, the trustees are considering several options:

1. Changing the wording of the By-Laws to allow as much as 100% of the net income to be distributed to the church.
2. Re-constituting the By-Laws (decanting) to allow for another distribution method.
3. Continuing the present distribution method of 20% to 80% of the net income from the Trust.

The Perpetual Endowment Trust alone has distributed more than \$1.1 million to the church general fund since 2010.

Obviously, these are serious and consequential steps. The trustees invite your input as we move into the next phase of the Perpetual Endowment Trust.

Trustees

Scott Benack ~ Bill Biedenstein ~ Noel Knobloch ~ Jack Laudenslager ~ Dan Wenk

Heritage Committee

The Heritage Committee is beginning a new chapter as a committee. The first ten months of pandemic shutdown were followed by a period of 25 months during which four of our longtime, dedicated committee members passed away. We deeply miss Jean Heutel, Elizabeth Schmidt, Rose Marie Karius, and Ginny Schmidt. The small committee has been less visible in the last few years, but there is a steady flow of records to keep, and some work has been going on behind the scenes.

We are creating new “chapters” of our history every day. Think about some of the events of the past year with the departures of two interim pastors, the arrivals of two bridge pastors, and a new, settled senior pastor having been called to start leading us in worship in August. Our music ministry leadership has changed more than once. Instead of Vacation Bible School, we had a second year of summer Sunday Fundays for people of all ages. And instead of a tried-and-true Christmas pageant or choral cantata, we had an amazing Advent puppet show with Zac and Lizzy!

Our archives are always growing. If you are reducing clutter and have things from St. Lucas’ past to donate, whether it be from 120 years ago or from a mere 20 years ago, our door is open. If you are interested in helping to organize and preserve our history for future generations, please contact Joy Dressel.

St. Lucas Cemetery

The St. Lucas Cemetery Board is responsible for maintaining the 13.2 acres of cemetery property, our equipment, and burial records. We have three objectives as a committee:

1. Provide a sympathetic and professional experience to our grieving families that have lost a loved one.
2. Provide a pleasant and safe atmosphere for our perpetual internments.
3. Be financially good stewards of funds entrusted to us for the current and future needs of the cemetery.

We work with the Church staff, our contractors, and the family's funeral home to ensure each internment is managed with dignity and meets the specific needs of the grieving family in a timely and professional manner. In 2023, we oversaw over 32 internments.

We ensure the graves and grounds are kept in a presentable and safe condition for all users. This includes ensuring headstones are repaired and leveled as needed. This has also resulted in the removal of several dead and dying trees over the last 3 years. We are working on a comprehensive plan to replace greenery on the cemetery grounds in the future and developed a working group of church members to help provide us with ideas on the right types of greenery to be planted, in the proper areas, with the proper soil conditions, allowing the new greenery the best opportunities to thrive for the long term and provide the best results for our limited funds.

We are obtaining bids to re-vitalize the circle area in the Park Hill portion of cemetery. We have also replaced the wood and re-painted the Welcome to St. Lucas Cemetery sign. We also approved a non-budgeted expenditure this year to perform a partial road replacement and full sealing of the cemetery roads in conjunction with Church's work.

We strive to be good stewards of the funds entrusted to us. During 2023 we ended the year with more expenses than income due to having to pay for much more tree work than planned. Last year we spent \$4,116 over our income. We invest our reserve funds with a long-term horizon to ensure we maintain our endowment to cover our perpetual care requirements.

Respectfully submitted,

St. Lucas Cemetery Board

St. Lucas UCC Preschool Report

Lots of great fun continues at our St. Lucas UCC Preschool with a recent field trip to the Zoo (a little rainy but still lots of fun) and our annual spring program the end of April. It is hard to believe that the end of the preschool year is May 15 and 16 with field days! Registration is in full swing for our Preschool Summer Camps and filling up fast, as is enrollment for the 2024 – 2025 preschool year!

St. Lucas UCC Preschool is fortunate to have Kelly Blessing as our Director, working with our gifted teachers and our fantastic support staff for the benefit of our preschoolers and their families, by creating a family atmosphere with care and concern for each student and meeting the needs of each student with positivity and enrichment in a faith-based setting. Our Preschool is still “the place to be,” as word-of-mouth continues to be our most valuable marketing tool. Our Preschool offers an array of choices for classes – full and half-days while also offering Lunch Bunch and Before and After Care. Our very thoughtful Director includes our Church events such as Sunday Fundays or the Easter Egg Hunt on the Preschool Calendar to help our Preschool families connect with our Church.

Our strong enrollment and careful financial planning, has allowed for a strong balanced budget and the ability of the Preschool to increase the salaries of teachers and support staff while being able to support St. Lucas UCC. The Preschool Board feels it important for our Preschool to be a leader in retaining our great staff and thanking them as we can because of the strong financial position. We have also been able to make some needed improvements – three replacement toilets on the second floor and buying storage cabinets for the classrooms.

The Preschool Board would like to thank the Congregation and Staff of St. Lucas UCC for their support for our St. Lucas UCC Preschool and our mission.

Respectfully submitted,

St. Lucas United Church of Christ Preschool Board

Pat Stephens, Chairperson

Donna Alexander

Jean Berry

Ken Graesser

Sandy Heine

Barb O'Brien

Cynthia Rosfield

Open & Affirming

After reviewing the steps taken by the original ONA Task Force prior to the pandemic, Pastor Vicki and the Church Council suggested the formation of a new group of volunteers to start this process again. This new task force was commissioned during worship by the congregation on 11/5/23 and charged with restarting from the beginning to explore the prospect of an Open & Affirming status for St. Lucas UCC.

I'd like to take the opportunity to remind you who has stepped up to work on this faith-filled journey. Our team is comprised of:

- Bill Brinkhorst
- Kirk Dalgaard
- Karen Papin
- Cynthia Rosfeld
- Barbara Smith

Under the direct guidance of Pastor Vicki, we have been meeting regularly since November following the guidelines within *Building an Inclusive Church*, a 68-page workbook endorsed by the UCC.

As strongly recommended in the workbook, we have begun our One-to-One conversations with congregation members; one of our members has lovingly coined them "*listening sessions*". These gatherings are intended to hear your thoughts about the impact an Open & Affirming certification may have for St. Lucas UCC.

We're eager to explore what everyone has to say about this proposition. As we work through this measure, we hope to secure time with as many members of the congregation as possible so all opinions may be expressed and heard.

We aim to work through every point of the workbook to secure the best result for St. Lucas UCC. We genuinely feel the need to determine who God is presently calling us to be in our congregation and community. *This process will not be rushed.*

Plans for educational opportunities will be discussed in the upcoming months to allow St. Lucas UCC a practical understanding of an Open & Affirming adaptation.

If you have any questions concerning these activities or if you'd like to speak with one of our team members, you are welcome and encouraged to contact anyone listed above.

With Grace and Peace,

The ONA Task Force, 2.0

**ST. LUCAS UNITED
CHURCH OF CHRIST**

**FINANCIAL REPORTS
DECEMBER 31, 2023**

Saint Lucas United Church Of Christ
Balance Sheet Analysis
December 2023

Accounts	Year End Balance (2022)	Year End Balance (2023)
Assets		
CASH ASSETS		
Regular Funds		
100000 - Petty Cash Assets	\$207.00	\$0.00
100001 - General Checking/Enterprise	\$139,968.86	\$65,585.92
100002 - Money Market/Enterprise	\$429,376.95	\$89,896.03
100003 - CD (Enterprise 180 Days)	\$0.00	\$200,000.00
100004 - CD (Enterprise 13 Months)	\$0.00	\$200,000.00
Total Regular Funds	<u>\$569,552.81</u>	<u>\$555,481.95</u>
Total CASH ASSETS	\$569,552.81	\$555,481.95
SPECIAL FUNDS		
Bequest Fund		
120000 - Beyersdorfer SEI Holdings	\$188,643.64	\$228,055.99
Total Bequest Fund	<u>\$188,643.64</u>	<u>\$228,055.99</u>
General Endowment		
150000 - Endowment Funds - Cash	\$6,197.67	\$16,443.81
150001 - IShares - Gen Endowment	\$580,634.19	\$650,177.45
Total General Endowment	<u>\$586,831.86</u>	<u>\$666,621.26</u>
Perpetual Endowment		
160000 - PET - Enterprise Bank	\$40,857.90	\$1,212.17
160001 - IShares - PET	\$3,019,878.59	\$3,256,143.17
Total Perpetual Endowment	<u>\$3,060,736.49</u>	<u>\$3,257,355.34</u>
Total SPECIAL FUNDS	\$3,836,211.99	\$4,152,032.59
RECEIVABLES		
180003 - PET Receivable	\$56,353.13	\$0.00
180004 - GEN Receivable	\$10,346.78	\$0.00
180005 - Beyersdorfer Receivable	\$7,467.74	\$0.00
Total RECEIVABLES	<u>\$74,167.65</u>	<u>\$0.00</u>
Total Assets	<u><u>\$4,479,932.45</u></u>	<u><u>\$4,707,514.54</u></u>

Liabilities, Fund Principal, & Restricted Funds

Liabilities

LIABILITIES

Perpetual Endowment

230000 - PET Accounts Payable - \$56,353.13 \$0.00

Total Perpetual Endowment \$56,353.13 \$0.00

Miscellaneous Funds

200000 - Kitchen Fund \$0.00 \$9,377.10

200001 - Special Music Fund \$0.00 \$6,208.04

200002 - Local Mission Reserve Fund \$0.00 \$300.00

200004 - Kruse Center Fund \$0.00 \$8,949.04

200005 - Audio Visual Fund \$0.00 \$5,094.07

200006 - Victory Garden Fund \$0.00 \$775.77

200007 - H.S. Youth Activity Fund \$0.00 \$13,110.12

200008 - Special Athletics Fund \$0.00 \$9,635.15

200009 - Environmental Fund \$0.00 \$4,119.65

200010 - Military Support Fund \$0.00 \$3,744.60

Total Miscellaneous Funds \$0.00 \$61,313.54

Memorial Fund

220000 - Memorial Fund Account \$0.00 \$36,455.43

Total Memorial Fund \$0.00 \$36,455.43

Scholarship Funds

280000 - Scholarship Fund \$0.00 \$1,647.25

280001 - Charlotte Doernhoefer Fund \$0.00 \$24,250.00

Total Scholarship Funds \$0.00 \$25,897.25

Youth Funds

260000 - Special Athletic Funds \$0.00 \$250.00

Saint Lucas United Church Of Christ
Balance Sheet Analysis
December 2023

Accounts	Year End Balance (2022)	Year End Balance (2023)	
260001 - Grant Fund	\$0.00	\$1,166.00	
260002 - Living Nativity Fund	\$0.00	\$2,973.67	
Total Youth Funds	<u>\$0.00</u>	<u>\$4,389.67</u>	
Total LIABILITIES			\$128,055.89
Withholdings			
210001 - Social Security Withheld	\$7,127.44	\$7,954.77	
210002 - Medicare Tax Withheld	(\$1,641.72)	(\$8,258.15)	
210003 - Federal Income Tax Withheld	\$7,700.64	\$0.01	
210004 - State Income Tax Withheld	\$1,174.00	\$50.00	
210006 - Other Deductions	(\$287.50)	(\$575.00)	
210007 - Annuities Withheld	\$19,702.24	\$4,266.54	
Total Withholdings	<u>\$33,775.10</u>	<u>\$3,438.17</u>	
Total Liabilities			<u>\$131,494.06</u>
Fund Principal			
EQUITY ACCOUNTS			
300000 - St. Lucas UCC Equity	\$850,682.47	\$446,570.51	
300001 - Bequest Fund Equity	\$186,838.30	\$224,498.35	
300002 - Perpetual Endowment Equity	\$3,076,824.78	\$3,246,808.91	
300003 - General Endowment Equity	\$722,260.47	\$688,717.97	
Total EQUITY ACCOUNTS	<u>\$4,836,606.02</u>	<u>\$4,606,595.74</u>	
Excess Cash Received	(\$309,515.19)	(\$30,575.26)	
Total Fund Principal and Excess Cash			<u>\$4,576,020.48</u>
Total Liabilities, Fund Principal, & Restricted Funds	<u>\$4,617,219.06</u>		<u>\$4,707,514.54</u>

**Saint Lucas United Church of Christ
Analysis of Revenues & Expenses - Summary
December 2023**

Accounts	Year End Actual 2022	Year End Actual 2023	Annual Budget (2023)
Revenues			
GENERAL FUND INCOME			
Regular Offerings	\$555,732.10	\$551,455.42	\$613,800.00
Challenge Missions			
Total Challenge Missions	\$16,247.00	\$441.71	\$0.00
Church School Offerings	\$800.00	\$1,315.00	\$0.00
Misc. General Income	\$246,836.35	\$449,572.05	\$224,600.00
Special Gifts	\$0.00	\$0.00	\$0.00
Total GENERAL FUND INCOME	\$819,615.45	\$1,002,784.18	\$838,400.00
SPECIAL OFFERINGS	\$1,275.00	\$160.00	\$0.00
MUSIC FUND	\$2,550.00	\$0.00	\$0.00
EQUIPMENT REPLACEMENT FUND	\$0.00	\$0.00	\$0.00
KITCHEN FUND	\$958.26	\$4,434.24	\$0.00
TRANSPORTATION FUND	\$0.00	\$0.00	\$0.00
CONFIRMATION FUND	\$0.00	\$0.00	\$0.00
BUILDING FUND	\$0.00	\$0.00	\$0.00
BEQUEST FUNDS	\$1,519.05	\$4,880.56	\$0.00
MEMORIAL FUND	\$6,315.00	\$8,300.00	\$0.00
GENERAL ENDOWMENT	\$4,717.58	\$16,547.37	\$0.00
PARTNERS FOR THE FUTURE	\$0.00	\$0.00	\$0.00
PERPETUAL ENDOWMENT	\$10,708.95	\$110,434.93	\$0.00
GARDEN FUND	\$635.00	\$680.00	\$0.00
CONSTRUCTION FUND	\$0.00	\$0.00	\$0.00
H.S. ACTIVITY/WORKCAMP FUND	\$16,712.00	\$20,084.98	\$0.00
CHARITABLE GIFT ANNUITY	\$0.00	\$0.00	\$0.00
CONSTRUCTION DEBT FUND	\$0.00	\$0.00	\$0.00
TRIBUTE GARDEN FUND	\$0.00	\$0.00	\$0.00
SCHOLARSHIP FUND	\$0.00	\$0.00	\$0.00
SAVINGS RESERVE FUND	\$0.00	\$0.00	\$0.00
VISIONING PROCESS	\$0.00	\$0.00	\$0.00
AUDIO VISUAL FUND	\$7,871.12	\$1,500.00	\$0.00
KRUSE CENTER	\$0.00	\$0.00	\$0.00
RENEWAL CAPITAL CAMPAIGN	\$1,850.00	\$0.00	\$0.00
PPP GRANT	\$0.00	\$0.00	\$0.00
Total Revenues	\$874,727.41	\$1,169,806.26	\$838,400.00

Saint Lucas United Church of Christ
Analysis of Revenues & Expenses - Summary
December 2023

Accounts	Year End Actual 2022	Year End Actual 2023	Annual Budget (2023)
Expenses			
GENERAL FUND			
Salaries & Benefits			
Clergy Staff			
Senior Minister	\$129,995.59	\$131,023.59	\$131,787.81
Min. of Congregational Life	\$109,566.87	\$99,968.92	\$112,302.36
Total Clergy Staff	<u>\$239,562.46</u>	<u>\$230,992.51</u>	<u>\$244,090.17</u>
Total Salaries & Benefits	\$239,562.46	\$230,992.51	\$244,090.17
Other Staff			
Business Administrator	\$31,684.06	\$69,703.31	\$69,070.50
General Maintenance	\$66,718.73	\$67,170.30	\$58,591.01
Custodians	\$42,980.58	\$9,294.85	\$46,207.14
Administrative Assistant	\$69,528.05	\$64,763.29	\$74,097.63
Communications Coordinator	\$62,252.81	\$45,560.08	\$45,460.00
Youth/Child Coordinators	\$99,850.86	\$84,193.79	\$83,884.35
Music Department	\$59,489.92	\$44,345.97	\$49,611.15
Audio/Visual Technician	\$2,092.07	\$3,893.71	\$6,269.54
Total Other Staff	<u>\$434,597.08</u>	<u>\$388,925.30</u>	<u>\$433,191.32</u>
Program & Facility			
Staff Expenses	\$3,565.66	\$3,938.21	\$41,500.00
Maintenance & Repair	\$70,771.21	\$140,797.98	\$54,250.00
Improvements & New Equipment	\$21,112.00	\$0.00	\$4,300.00
Utilities	\$46,473.76	\$50,245.80	\$50,900.00
Office Expense	\$21,849.81	\$8,429.13	\$10,800.00
Other Expense	\$19,947.81	\$19,886.98	\$12,100.00
Insurance Expenses	\$39,234.74	\$48,600.70	\$43,921.00
Information Systems	\$17,246.32	\$21,042.84	\$19,538.00
Christian Education			
Children's Ministry	\$2,592.40	\$1,407.32	\$2,650.00
Youth Ministry	\$672.51	\$1,259.13	\$1,000.00
Adult Ministry	\$126.90	\$0.00	\$0.00
Confirmation	\$1,360.69	\$4,574.59	\$1,250.00
Total Christian Education	<u>\$4,752.50</u>	<u>\$7,241.04</u>	<u>\$4,900.00</u>
Music Expense	\$6,424.92	\$5,142.59	\$4,200.00
Membership & Evangelism	\$4,225.81	\$1,762.49	\$5,300.00
Caring Ministry	\$42.00	\$410.81	\$1,380.00
Mission			
Funded Mission	\$53,905.35	\$41,657.68	\$21,025.00
Covenanted Ministries	\$32,490.00	\$32,490.00	\$16,250.00
St. Lucas Missions	\$11,450.53	\$14,576.21	\$15,000.00
Total Mission	<u>\$97,845.88</u>	<u>\$88,723.89</u>	<u>\$52,275.00</u>
Total Program & Facility	<u>\$353,492.42</u>	<u>\$396,222.46</u>	<u>\$305,364.00</u>
Total GENERAL FUND	<u>\$1,027,651.96</u>	<u>\$1,016,140.27</u>	<u>\$982,645.49</u>
SPECIAL OFFERINGS	\$0.00	\$0.00	\$0.00
KITCHEN FUND	\$1,434.58	\$1,802.36	\$0.00
CONFIRMATION FUND	\$0.00	\$0.00	\$0.00
BEQUEST FUNDS	\$7,467.74	\$1,322.92	\$0.00
MEMORIAL FUND	\$0.00	\$3,800.00	\$0.00
GENERAL ENDOWMENT	\$11,319.50	\$38,644.08	\$0.00
PERPETUAL ENDOWMENT	\$70,668.58	\$99,888.50	\$0.00
VICTORY GARDEN FUND	\$740.29	\$2,400.97	\$0.00
H.S. YOUTH ACTIVITY/WORKCAMP	\$23,268.10	\$34,532.17	\$0.00
SCHOLARSHIP FUND EXPENSES	\$0.00	\$0.00	\$0.00
AUDIO VISUAL FUND	\$2,761.74	\$1,850.25	\$0.00

**Saint Lucas United Church of Christ
 Analysis of Revenues & Expenses - Summary
 December 2023**

Accounts	Year End Actual 2022	Year End Actual 2023	Annual Budget (2023)
RENEWAL CAPITAL CAMPAIGN	\$38,930.11	\$0.00	\$0.00
Total Expenses	\$1,184,242.60	\$1,200,381.52	\$982,645.49
Net Total	(\$309,515.19)	(\$30,575.26)	(\$144,245.49)

**ST. LUCAS UNITED
CHURCH OF CHRIST
CEMETERY**

**FINANCIAL REPORTS
DECEMBER 31, 2023**

St Lucas UCC Cemetery
Balance Sheet Analysis

As of: Dec 31st 2023

Accounts	Balance End of Year 2022	Balance End of Year 2023
Assets		
Cash Assets		
100000 Enterprise Bank & Trust-Checking	44,877.44	45,005.29
100001 SEI Cemetery Fund (Old)	377,300.00	416,383.00
100002 SEI Perpetual Care (Old)	914,780.00	1,053,159.00
Total Cash Assets	1,336,957.44	1,514,547.29
Total Assets	\$ 1,336,957.44	\$ 1,514,547.29
Liabilities & Net Assets		
Liabilities		
Accounts Payable		
200000 Accounts Payable	3,277.27	0.00
Total Accounts Payable	3,277.27	0.00
Total Liabilities	3,277.27	0.00
Net Assets		
Fund Principal1		
300000 General Fund Equity	455,231.32	484,008.15
300001 Perpetual Care Equity	767,131.73	919,296.66
300002 Current Year Equity	111,317.12	111,242.48
Total Fund Principal1	1,333,680.17	1,514,547.29
Total Net Assets	1,333,680.17	1,514,547.29
Total Liabilities & Net Assets	\$ 1,336,957.44	\$ 1,514,547.29

St Lucas UCC Cemetery
Analysis of Revenue and Expenses

Date Range: Dec 1st 2023 - Dec 31st 2023

Accounts	End of Year Actual 2022	End of Year Actual 2023	Annual Budget (This Year)
Revenues			
Operating Income			
400000 Sale of Lots	17,812.50	13,387.50	15,000.00
400001 Grave Openings	47,355.00	48,370.00	35,000.00
400002 Foundations	1,950.00	1,200.00	2,000.00
400003 Miscellaneous	20.94	150.00	0.00
400004 Interest Income-checking account	84.15	459.82	50.00
400005 Income-SEI Cemetery Fund	11,379.00	4,190.93	7,800.00
400007 Income-SEI PET Care	18,717.00	21,641.94	21,000.00
Total Operating Income	97,318.59	89,400.19	80,850.00
Perpetual Care Income			
410000 Sale of Lots Perpetual Care	5,937.50	4,462.50	5,000.00
Total Perpetual Care Income	5,937.50	4,462.50	5,000.00
Total Revenues	\$ 103,256.09	\$ 93,862.69	\$ 85,850.00
Expenses			
Operating Expenses			
Salaries and Contractors			
500000 Grass Cutting Contract	19,575.10	23,480.45	15,000.00
500001 Grave Digging Contract	16,100.00	15,850.00	15,000.00
500002 Grave Maintenance Contract	1,730.00	0.00	1,000.00
500003 Grave/Foundation Layouts	2,187.50	1,645.00	2,200.00
500004 Tree Trimming	22,750.00	32,325.00	14,000.00
500005 Cemetery Grounds Clean-up	4,135.00	801.52	5,000.00
Total Salaries and Contractors	66,477.60	74,101.97	52,200.00
Insurance and License			
510000 Other	315.00	80.00	350.00
Total Insurance and License	315.00	80.00	350.00
Utilities			
520000 Utilities	0.00	48.95	50.00
520001 Garage-electric	658.90	735.23	650.00
Total Utilities	658.90	784.18	700.00
Improvements			
530000 Cemetery Improvements	0.00	251.97	500.00
Total Improvements	0.00	251.97	500.00
Equipment			
540000 New Equipment	0.00	0.00	1,000.00
540001 Building Repairs/Equip. Repairs	1,434.64	6,529.00	8,000.00
Total Equipment	1,434.64	6,529.00	9,000.00
Other Expense			
550000 Foundation expense	930.00	2,038.21	1,500.00
550001 Materials & Supplies	65.81	0.00	250.00
550002 Miscellaneous Expense	610.25	538.79	1,000.00
550003 Data Entry	0.00	0.00	1,500.00
550004 Bank fees	74.64	0.00	100.00
550005 Investment Fees -Cem Account	0.00	2,186.79	3,000.00
550006 Trash Service	0.00	469.79	0.00
550007 SEI Investment Expense (PET)	3,390.00	10,998.02	11,500.00

Accounts	End of Year Actual 2022	End of Year Actual 2023	Annual Budget (This Year)
Total Other Expense	5,070.70	16,231.60	18,850.00
Total Operating Expenses	73,956.84	97,978.72	81,600.00
Total Expenses	\$ 73,956.84	\$ 97,978.72	\$ 81,600.00
Net Total	\$ 29,299.25	(\$ 4,116.03)	\$ 4,250.00

**ST. LUCAS UNITED
CHURCH OF CHRIST
FINANCIALS**

&

ENDOWMENTS

FINANCIAL REPORTS

March 31, 2024

Analysis of Revenue and Expenses

Date Range: Mar 1st 2024 - Mar 31st 2024 | *Inactive Account | Filtered by: Fund

Fund: Bequest Fund

Accounts	YTD Actual (Last Year)	YTD Actual (This Year)	Annual Budget (This Year)
Revenues			
BEQUEST FUNDS REVENUE	678.57	746.44	0.00
Total Revenues	\$ 678.57	\$ 746.44	\$ 0.00
Expenses			
BEQUEST FUNDS EXPENSE	309.48	362.90	0.00
Total Expenses	\$ 309.48	\$ 362.90	\$ 0.00
Net Total	\$ 369.09	\$ 383.54	\$ 0.00

Fund: General Fund

Accounts	YTD Actual (Last Year)	YTD Actual (This Year)	Annual Budget (This Year)
Revenues			
GENERAL FUND REVENUE			
Regular Offerings	132,189.44	155,817.12	623,100.00
Challenge Missions			
Total Challenge Missions	441.71	0.00	0.00
Building Use Revenue	11,757.30	6,150.00	45,100.00
Interest Revenue	1,523.53	4,998.73	26,000.00
Endowment Revenues	0.00	20,419.81	157,500.00
Rental Properties Revenue	7,564.00	8,123.50	31,800.00
Kitchen Revenue	0.00	1,020.08	0.00
Victory Garden Revenue	0.00	320.00	0.00
Athletics Fields Revenue	1,050.00	1,360.00	8,000.00
Environmental Revenue	0.00	662.00	0.00
Miscellaneous Revenue	303,899.95	744.21	16,700.00
Total GENERAL FUND REVENUE	458,425.93	199,615.45	908,200.00
SPECIAL OFFERINGS	100.00	4,585.00	0.00
LIABILITY FUND REVENUE			
Audio Visual Fund Revenue	0.00	200.00	0.00
H.S. Youth/Mission Trip Fund Revenue	0.00	13,199.50	0.00
Memorial Fund Revenue	2,090.00	260.00	0.00
Total LIABILITY FUND REVENUE	2,090.00	13,659.50	0.00
Total Revenues	\$ 460,615.93	\$ 217,859.95	\$ 908,200.00
Expenses			
GENERAL FUND			
Salaries & Benefits			
Clergy Staff			
Senior Minister	32,745.96	32,865.21	131,788.00
Min. of Congregational Life	27,666.03	24,826.73	112,302.00
Total Clergy Staff	60,411.99	57,691.94	244,090.00
Total Salaries & Benefits	60,411.99	57,691.94	244,090.00
Other Staff			
Business Administrator	17,179.49	18,172.29	71,628.00
General Maintenance	16,318.00	16,719.36	60,986.00
Custodians	5,118.34	0.00	0.00
Administrative Assistant	15,860.10	18,556.32	76,721.00
Communications Coordinator	11,465.02	11,933.25	47,733.00
Youth/Child Coordinators	21,193.82	25,315.50	102,699.00
Music Department	12,168.91	5,464.55	52,091.00
Audio/Visual Technician	841.82	2,083.19	6,583.00
Total Other Staff	100,145.50	98,244.46	418,441.00
Program & Facility			
Staff Expenses			
Total Staff Expenses	90.51	1,228.95	27,950.00
Maintenance & Repair	21,853.84	23,299.79	146,556.00
Improvements & New Equipment	0.00	0.00	6,300.00
Utilities	15,532.31	15,334.16	48,000.00
Rental Property Expense	280.81	1,183.37	15,920.00
Office Expense	5,452.84	6,002.94	13,797.00
Miscellaneous Expenses	3,986.59	1,429.50	6,900.00
Victory Garden Expense	150.00	135.00	0.00
Athletic Fields Expense	0.00	161.00	770.00

Accounts	YTD Actual (Last Year)	YTD Actual (This Year)	Annual Budget (This Year)
Kitchen Expense	436.30	1,935.13	0.00
Insurance Expense	23,834.74	26,417.71	50,000.00
Information Systems	2,978.54	2,889.94	12,200.00
Christian Education			
Children's Ministry	253.65	345.00	3,650.00
Youth Ministry	0.00	0.00	1,000.00
Adult Ministry	0.00	0.00	1,200.00
Confirmation	312.27	456.68	1,250.00
Total Christian Education	565.92	801.68	7,100.00
Worship Expense	790.52	801.18	2,200.00
Music Expense	422.89	1,050.00	6,200.00
Membership & Evangelism	966.31	354.45	7,800.00
Caring Ministry	0.00	0.00	1,380.00
Mission			
Funded Mission	5,287.57	10,487.41	42,050.00
Challenge Mission	441.71	0.00	0.00
Covenanted Ministries	4,062.51	8,124.99	32,500.00
St. Lucas Missions	4,549.20	5,610.72	18,000.00
Total Mission	14,340.99	24,223.12	92,550.00
Total Program & Facility	91,683.11	107,247.92	445,623.00
Total GENERAL FUND	252,240.60	263,184.32	1,108,154.00
LIABILITY FUND EXPENSES			
Audio Visual Fund Expense	0.00	429.00	0.00
H.S. Youth/Mission Trip Expense	0.00	6,266.38	0.00
Memorial Fund Expense	3,800.00	990.00	0.00
Total LIABILITY FUND EXPENSES	3,800.00	7,685.38	0.00
Total Expenses	\$ 256,040.60	\$ 270,869.70	\$ 1,108,154.00
Net Total	\$ 204,575.33	(\$ 53,009.75)	(\$ 199,954.00)

Fund: General Endowment fund

Accounts	YTD Actual (Last Year)	YTD Actual (This Year)	Annual Budget (This Year)
Revenues			
GENERAL ENDOWMENT REVENUE	1,599.60	1,916.70	0.00
Total Revenues	\$ 1,599.60	\$ 1,916.70	\$ 0.00
Expenses			
GENERAL ENDOWMENT FUND EXPENSE	876.13	986.18	0.00
Total Expenses	\$ 876.13	\$ 986.18	\$ 0.00
Net Total	\$ 723.47	\$ 930.52	\$ 0.00

Fund: Perpetual Endowment Fund

Accounts	YTD Actual (Last Year)	YTD Actual (This Year)	Annual Budget (This Year)
Revenues			
PERPETUAL ENDOWMENT	19,348.87	25,483.66	0.00
Total Revenues	\$ 19,348.87	\$ 25,483.66	\$ 0.00
Expenses			
PERPETUAL ENDOWMENT FUND EXPENSE	7,648.92	27,859.91	0.00
Total Expenses	\$ 7,648.92	\$ 27,859.91	\$ 0.00
Net Total	\$ 11,699.95	(\$ 2,376.25)	\$ 0.00

**ST. LUCAS UNITED
CHURCH OF CHRIST
CEMETERY**

**FINANCIAL REPORTS
MARCH 31, 2024**

St Lucas UCC Cemetery
Balance Sheet Analysis

As of: Mar 31st 2024

Accounts	Balance Last Year Year to Date	Balance This Year Year to Date
Assets		
Cash Assets		
100000 Enterprise Bank & Trust-Checking	55,025.16	56,963.85
100001 SEI Cemetery Fund (Old)	385,132.44	0.00
100002 SEI Perpetual Care (Old)	973,347.00	0.00
100003 SEI Cemetery Fund	0.00	433,321.00
100004 SEI Perpetual Care	0.00	1,109,007.00
Total Cash Assets	1,413,504.60	1,599,291.85
Total Assets	\$ 1,413,504.60	\$ 1,599,291.85
Liabilities & Net Assets		
Liabilities		
Accounts Payable		
200000 Accounts Payable	3,277.27	0.00
Total Accounts Payable	3,277.27	0.00
Total Liabilities	3,277.27	0.00
Net Assets		
Fund Principal1		
300000 General Fund Equity	458,606.62	502,164.33
300001 Perpetual Care Equity	840,378.23	1,097,127.52
300002 Current Year Equity	111,242.48	0.00
Total Fund Principal1	1,410,227.33	1,599,291.85
Total Net Assets	1,410,227.33	1,599,291.85
Total Liabilities & Net Assets	\$ 1,413,504.60	\$ 1,599,291.85

Analysis of Revenue and Expenses

Date Range: Mar 1st 2024 - Mar 31st 2024

Accounts	YTD Actual (Last Year)	YTD Actual (This Year)	Annual Budget (This Year)
Revenues			
Operating Income			
400000 Sale of Lots	0.00	2,250.00	9,000.00
400001 Grave Openings	5,885.00	3,000.00	45,000.00
400002 Foundations	100.00	600.00	1,000.00
400003 Miscellaneous	50.00	0.00	0.00
400004 Interest Income-checking account	132.10	136.93	500.00
400005 Income-SEI Cemetery Fund	0.00	0.00	7,000.00
400007 Income-SEI PET Care	0.00	12,077.49	22,000.00
Total Operating Income	6,167.10	18,064.42	84,500.00
Perpetual Care Income			
410000 Sale of Lots Perpetual Care	0.00	750.00	3,000.00
Total Perpetual Care Income	0.00	750.00	3,000.00
Total Revenues	\$ 6,167.10	\$ 18,814.42	\$ 87,500.00
Expenses			
Operating Expenses			
Salaries and Contractors			
500000 Grass Cutting Contract	0.00	0.00	20,000.00
500001 Grave Digging Contract	0.00	0.00	15,000.00
500002 Grave Maintenance Contract	0.00	0.00	1,000.00
500003 Grave/Foundation Layouts	0.00	0.00	2,200.00
500004 Tree Trimming	19,375.00	450.00	15,000.00
500005 Cemetery Grounds Clean-up	801.52	365.40	5,000.00
Total Salaries and Contractors	20,176.52	815.40	58,200.00
Insurance and License			
510000 Other	0.00	0.00	350.00
Total Insurance and License	0.00	0.00	350.00
Utilities			
520000 Utilities	0.00	0.00	100.00
520001 Garage-electric	304.64	277.77	850.00
Total Utilities	304.64	277.77	950.00
Improvements			
530000 Cemetery Improvements	0.00	0.00	500.00
Total Improvements	0.00	0.00	500.00
Equipment			
540000 New Equipment	0.00	0.00	5,000.00
540001 Building Repairs/Equip. Repairs	0.00	0.00	1,500.00
Total Equipment	0.00	0.00	6,500.00
Other Expense			
550000 Foundation expense	0.00	1,615.00	1,500.00
550001 Materials & Supplies	0.00	250.84	250.00
550002 Miscellaneous Expense	146.85	0.00	1,000.00
550003 Data Entry	0.00	0.00	1,500.00
550004 Bank fees	0.00	0.00	100.00
550005 Investment Fees -Cem Account	0.00	771.00	3,000.00
550006 Trash Service	0.00	146.85	500.00
550007 SEI Investment Expense (PET)	0.00	2,859.00	11,500.00

Accounts	YTD Actual (Last Year)	YTD Actual (This Year)	Annual Budget (This Year)
Total Other Expense	146.85	5,642.69	19,350.00
Total Operating Expenses	20,628.01	6,735.86	85,850.00
Total Expenses	\$ 20,628.01	\$ 6,735.86	\$ 85,850.00
Net Total	(\$ 14,460.91)	\$ 12,078.56	\$ 1,650.00

**ST. LUCAS UNITED
CHURCH OF CHRIST
PRESCHOOL**

**FINANCIAL REPORTS
MARCH 31, 2024**

**St. Lucas UCC Preschool
Balance Sheets**

	April 30,		
	2022	2023	2024
<u>Assets</u>			
Cash			
Checking Account	35,225	31,356	45,988
Money Market Account	166,805	187,590	149,451
Total Cash	<u>202,030</u>	<u>218,946</u>	<u>195,439</u>
Certificates of Deposit	0	0	204,982
Other Assets	0	1,369	1,697
	<u>202,030</u>	<u>220,315</u>	<u>402,118</u>
<u>Liabilities and Fund Principal</u>			
Liabilities			
FICA and Medicare Withheld	3,927	0	0
Federal Tax Withheld	1,165	0	0
State Taxes Withheld	563	0	0
Workers' Compensation	0	777	777
Total Payables	<u>5,655</u>	<u>777</u>	<u>777</u>
Deferred Income			
Next Year Registration	7,175	8,950	6,950
Next Year Tuition	0	596	149
Summer Tuition Deferred	8,050	8,100	8,550
Total Deferred	<u>15,225</u>	<u>17,646</u>	<u>15,649</u>
Total Liabilities	<u>20,880</u>	<u>18,423</u>	<u>16,426</u>
Fund Principal			
St. Lucas Preschool Equity	143,533	152,174	292,499
Current Year Net Income	37,617	49,718	93,193
Total Fund Principal	<u>181,150</u>	<u>201,892</u>	<u>385,692</u>
Total Liabilities and Fund Principal	<u>202,030</u>	<u>220,315</u>	<u>402,118</u>

**St. Lucas UCC Preschool
Detailed Expenses
Fiscal Year Ended June 30**

	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Projected</u>	2024-25 <u>Budget</u>
Director's Salary & Benefits					
Salary	50,984	52,730	54,442	55,515	59,877
FICA/Medicare	3,900	4,034	4,165	4,250	4,581
Pension/Annuity/Insurance	3,005	3,054	3,163	3,165	3,413
Total Director's Salary & Benefits	<u>57,889</u>	<u>59,818</u>	<u>61,770</u>	<u>62,930</u>	<u>67,871</u>
Teachers/Staff Salaries & Benefits					
Salaries	214,684	235,869	265,660	259,200	273,579
FICA/Medicare	16,423	18,045	20,323	19,800	20,929
Total Teachers/Staff Salaries & Benefits	<u>231,107</u>	<u>253,914</u>	<u>285,983</u>	<u>279,000</u>	<u>294,508</u>
Total All Salaries & Benefits	<u>288,996</u>	<u>313,732</u>	<u>347,753</u>	<u>341,930</u>	<u>362,379</u>
Other Expenses					
Advertising/Promotion	785	1,008	1,540	1,200	1,000
Reimbursements - Field Trips	1,474	2,394	0	2,560	2,500
Reimbursements - Other	0	2,241	0	900	0
Professional Development	1,445	527	3,050	1,000	3,000
Insurance (St. Lucas Allocation)	2,336	1,632	3,000	1,500	2,000
Overhead (St. Lucas Custodial Allocation)	15,000	18,000	21,000	21,000	24,000
Donation to St. Lucas	10,000	20,000	20,000	30,000	30,000
Maintenance & Repairs	5,355	4,116	14,000	12,500	10,000
Office Expense	3,068	6,469	7,500	6,000	6,500
Classroom/Staff Expense	12,884	19,468	19,950	20,000	20,000
Fees	827	357	1,750	1,300	2,000
New Equipment - Playground	37,415	1,741	2,000	1,000	2,000
New Equipment/Furniture - Other	9,122	2,391	5,000	4,000	4,000
Board Expense	883	1,002	1,500	1,000	1,500
Fundraising/Misc. Expenses	56	(75)	0	0	0
Total - Other Expenses	<u>100,650</u>	<u>81,271</u>	<u>100,290</u>	<u>103,960</u>	<u>108,500</u>
TOTAL EXPENSES	<u><u>389,646</u></u>	<u><u>395,003</u></u>	<u><u>448,043</u></u>	<u><u>445,890</u></u>	<u><u>470,879</u></u>

St. Lucas UCC Preschool
Analysis of Revenues & Expenses
Fiscal Year Ended June 30

	<u>2021-22</u> Actual	<u>2022-23</u> Actual	<u>2023-24</u> Budget	<u>2023-24</u> Projected	<u>2024-25</u> Budget
REVENUES					
Registration Fees	9,350	9,650	9,850	10,075	10,000
Tuition - Regular	336,664	348,403	405,635	400,000	405,000
Tuition - Summer	6,695	8,330	8,328	8,328	8,300
Tuition - Lunch Bunch	10,810	7,569	6,804	7,500	8,300
Tuition - Before Care	13,736	12,276	22,815	22,000	21,000
Tuition - Parents Day Out	4,346	4,845	5,400	5,400	5,400
Tuition - After Care	13,105	12,935	33,712	32,000	31,000
Total Tuition	<u>394,706</u>	<u>404,008</u>	<u>492,544</u>	<u>485,303</u>	<u>489,000</u>
Employee Retention Credit	0	125,794	0	0	0
Other Income	3,061	1,745	750	1,500	1,000
Reimbursements - Field Trips	1,495	2,480	0	2,555	2,500
Investment Income	75	1,301	9,350	10,000	11,500
TOTAL REVENUES	<u><u>399,337</u></u>	<u><u>535,328</u></u>	<u><u>502,644</u></u>	<u><u>499,358</u></u>	<u><u>504,000</u></u>
EXPENSES					
Total Director's Salary & Benefits	57,889	59,818	61,770	62,930	67,871
Total Teachers/Staff Salary & Benefits	<u>231,107</u>	<u>253,914</u>	<u>285,983</u>	<u>279,000</u>	<u>294,508</u>
Total All Salaries & Benefits	288,996	313,732	347,753	341,930	362,379
Total Other Expenses	<u>100,650</u>	<u>81,271</u>	<u>100,290</u>	<u>103,960</u>	<u>108,500</u>
TOTAL EXPENSES	<u><u>389,646</u></u>	<u><u>395,003</u></u>	<u><u>448,043</u></u>	<u><u>445,890</u></u>	<u><u>470,879</u></u>
YEAR'S SURPLUS (DEFICIT)	<u><u>9,691</u></u>	<u><u>140,325</u></u>	<u><u>54,601</u></u>	<u><u>53,468</u></u>	<u><u>33,121</u></u>