

# **SOTP FINANCE TEAM**

## **Meeting Agenda**

April 14, 2014

- I. Joys & Concerns
- II. Opening Prayer
- III. Approval of minutes from last meeting
- IV. Treasurer's Report
  - A. Income/Expense for March & YTD
  - B. Motor Replacement Expense moved to Maintenance Reserves
  - C. Difference in Building Fund vs. MIF Checking Balance
  - D. Changes in Music Ministry Accounts/Meeting with Jane
  - E. Budget Concerns
- V. Old Business
  - A. Credit Card Status
  - B. Allocation of Memorial Funds
  - C. Staff Meetings & Training
- VI. New Business
  - A. Little Lambs (Contractor/Employee Issue)
  - B. Budget Process for 2015
  - C. Insurance Review
- VII. Review of Goals for 2014
  - A. Accounting Policies & Procedures
  - B. Define Composition & Responsibilities of Finance Team
- VIII. Adjourn

## Budget Concerns

In reviewing the March financial statements it as noted that there are several areas of concern with our 2014 budget. They are as follows:

1. 5.450.400 Equipment Rental – This is the lease payment for the copy machine. The monthly cost is \$1,102.64 or \$13,231.68 for the year. The annual budget is \$7,000.00. We will exceed this budget item by \$6,231.68.
2. 5.400.250 Lawn Care/Snow Removal – We are already \$1,642.36 over our annual budget. Assuming the balance of the year is comparable to last year we will exceed the budget by \$4000.00.
3. 5.500.300 Director of Music – With the increase in Jane’s hours approved by the Council we will exceed this budget item by approximately \$4,000.00.
4. 5.500.200 Lay Ministry Coordinator – Pastor Mark advised that Donna is intending to begin working the 20 hrs/week originally promised to her. This will result in an increase of approximately 8 hrs/week or \$3,741.00 over the next nine months. This will result in an excess of approximately \$3,700 for this budget item.
5. Mission Ministry – We have learned that \$1,500/yr for the next two years was promised for the Stubbs Family Ministry. This item was not budgeted.
6. 5.450.200 Web/Software Expense – After noting that this item was running over budget for the year I met with Dennis to review the costs that were being charged here. The budget is \$1,500 which is the cost of our Church Windows software. In addition to CW we are spending \$256/month on various other software and web services. The annual cost is therefore projected to be \$4,256 or \$2,756 over budget.

Added together these excesses total \$22,188.00. We need to discuss how we can/will deal with this situation. New member giving may cover some of this deficit. By not funding our reserves this year we would free up \$9,500.00. Other choices appear to be to a) appeal to the congregation for additional giving; b) redirect some building fund donations to the general fund; c) use general fund reserves; or some combination of the above.

## Minutes

### Finance Team Meeting – April 14, 2014

The meeting was called to order at 7:00 PM. Joys and concerns were shared, particularly concerns for the Jerry Warnke family. An opening prayer was shared.

The minutes of our March meeting were approved without correction.

Jim Henley reviewed the March financial statements. Giving remains strong and combined with the prepaid 2014 pledges recorded in January we have a \$20,042.44 surplus YTD. Various financial activities were discussed as outlined in the attached agenda.

During meetings and discussions over the past few weeks we discovered several budget concerns for this year. Please see the attached list of concerns. These were discussed in depth. Comments and recommendations are noted in red on the attached document.

Referring particularly to the contract for our copy machine, it was recommended that all contracts that are over \$2,500 or are for non-budgeted expenses should be brought to the finance team for review.

Jim reported that all paperwork necessary to obtain individual credit cards for staff members has been completed and that we are waiting a response from Heartland Bank. A credit card use policy has been approved by Council and will be given to all staff when the new cards arrive.

There was recently some confusion over the allocation of unspecified memorial funds. We request clarification from Council whether unspecified memorials should go to the Building Fund or the Endowment Fund.

The Team was briefed on staff meetings and training that took place over the past month.

A question was raised regarding Little Lambs staff and whether they should be paid as contractors (as they are currently) or as employees. This is particularly important as related to our insurance coverage and potential liability. We will further review our insurance policy and seek clarification from Church Mutual if necessary.

A Church Mutual insurance representative will be at the Church at 9:00 AM on Friday, April 25<sup>th</sup> to conduct a review of our facilities and activities. Jim Henley and Don Schneider plan to be present; however, we may require the assistance of other staff to answer questions they may have. We expect questions regarding all in-church programs, particularly children and youth, and questions regarding off premise activities such as mission trips. They may wish to see proof of background checks on all staff and child/youth volunteers.

Our budget process for 2015 will begin in late August. Specific details were tabled until our May meeting.

We discussed the progress that has been made toward our 2014 goals and additional actions necessary.

Respectfully submitted,  
Don Schneider

**Shepherd of the Prairie - Huntley IL**  
**Balance Sheet as of March 31, 2014**

Wednesday, April 09, 2014

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Account #	Account Name	Period Activity	YTD Balance	Previous Year Balance
<b>Assets</b>				
<b>Current Assets</b>				
1.100.000	Heartland Bank Checking	4,808.15	167,093.39	203,935.67
1.200.000	Mission Plus Building Fund Checking	36,935.44	90,111.73	90,522.33
1.250.000	HBT/LPL Investment Account	0.00	20.55	N/A
1.400.000	Heartland Bank Youth Account Checking	1,636.17	6,306.25	3,000.00
	<b>Total Current Assets</b>	<b>\$43,379.76</b>	<b>\$263,531.92</b>	<b>\$297,458.00</b>
<b>Fixed Assets</b>				
1.300.000	Building & Grounds	0.00	1,980,000.00	1,980,000.00
	<b>Total Fixed Assets</b>	<b>\$0.00</b>	<b>\$1,980,000.00</b>	<b>\$1,980,000.00</b>
	<b>Total Assets</b>	<b>\$43,379.76</b>	<b>\$2,243,531.92</b>	<b>\$2,277,458.00</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
2.000.000	Accounts Payable/Vendors	0.00	(911.97)	155.13
2.100.000	Prepaid Pledges	0.00	0.00	0.00
2.200.000	941 Federal Withholding	0.00	0.00	2,570.44
2.200.100	941 State Withholding	0.00	0.00	566.77
2.200.150	Pastor's FSA Account	0.00	0.00	0.00
2.999.999	Mission Plus Building Fund Checking 2	0.00	0.00	N/A
	<b>Total Current Liabilities</b>	<b>\$0.00</b>	<b>(\$911.97)</b>	<b>\$3,292.34</b>
<b>Long Term Liabilities</b>				
2.200.200	MIF Commercial Loan Payable	0.00	885,588.94	1,145,366.78
	<b>Total Long Term Liabilities</b>	<b>\$0.00</b>	<b>\$885,588.94</b>	<b>\$1,145,366.78</b>
	<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$884,676.97</b>	<b>\$1,148,659.12</b>
<b>Fund Balances &amp; Equity</b>				
<b>Unrestricted Fund Balances</b>				
3.100.000	General Fund Balance	8,690.47	64,428.25	64,389.33
	<b>Total Unrestricted Fund Balances</b>	<b>\$8,690.47</b>	<b>\$64,428.25</b>	<b>\$64,389.33</b>
<b>Temporary Restricted Fund Balances</b>				
3.170.000	Special Services Fund Balance	1,391.00	1,416.00	10,041.89
3.175.000	Memorial Fund Balance	1,500.00	1,500.00	270.00
3.180.000	Grafton Food Pantry Fund Balance	110.00	1,000.00	205.00
3.200.000	Heifer Fund Balance	28.10	961.70	480.25
3.210.000	Grant Fund Balance	0.00	255.00	255.00

**Shepherd of the Prairie - Huntley IL**  
**Detailed Fund Activity Report as of 03/31/2014**

Wednesday, April 09, 2014

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Account #	Account Name	Current Activity	YTD Activity
<b>3.125.000 Building Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>64,819.48</b>	<b>60,255.25</b>
<i>Income</i>			
4.160.000	Debt Reduction Donations	1,587.00	3,788.00
4.310.000	Building Fund Donations	17,584.00	54,037.21
4.700.000	Mission Plus Interest Income	36.73	98.37
	<b>Total Income</b>	<b><u>\$19,207.73</u></b>	<b><u>\$57,923.58</u></b>
<i>Expenses</i>			
5.125.000	Loan Principle Payments	0.00	22,970.36
5.126.000	Loan Interest Payments	0.00	4,377.64
5.127.000	Loan Principle only Payments	0.00	13,337.02
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$40,685.02</u></b>
	Journal Entry Debits	0.00	0.00
	Journal Entry Credits	0.00	6,533.40
	<b>Total Journal Entries</b>	<b><u>\$0.00</u></b>	<b><u>\$6,533.40</u></b>
	<b>Ending Fund Balance</b>	<b><u>\$84,027.21</u></b>	<b><u>\$84,027.21</u></b>
<b>3.170.000 Special Services Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>25.00</b>	<b>5,745.95</b>
<i>Income</i>			
4.170.000	Special Services Donations	2,913.00	2,938.00
	<b>Total Income</b>	<b><u>\$2,913.00</u></b>	<b><u>\$2,938.00</u></b>
<i>Expenses</i>			
5.170.000	Special Services Expense	1,522.00	7,267.95
	<b>Total Expenses</b>	<b><u>\$1,522.00</u></b>	<b><u>\$7,267.95</u></b>
	<b>Ending Fund Balance</b>	<b><u>\$1,416.00</u></b>	<b><u>\$1,416.00</u></b>
<b>3.175.000 Memorial Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>0.00</b>	<b>1,364.61</b>
<i>Income</i>			
4.175.000	Memorial Donations	1,500.00	2,240.00
	<b>Total Income</b>	<b><u>\$1,500.00</u></b>	<b><u>\$2,240.00</u></b>

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Account #	Account Name	Current Activity	YTD Activity
<i>Expenses</i>			
5.175.000	Memorial Expense	0.00	2,104.61
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$2,104.61</u></b>
	<b>Ending Fund Balance</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>
<b>3.180.000 Grafton Food Pantry Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>890.00</b>	<b>510.00</b>
<i>Income</i>			
4.190.000	Grafton Food Pantry Donations	110.00	490.00
	<b>Total Income</b>	<b><u>\$110.00</u></b>	<b><u>\$490.00</u></b>
	<b>Ending Fund Balance</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>
<b>3.200.000 Heifer Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>933.60</b>	<b>819.96</b>
<i>Income</i>			
4.350.000	Heifer Income	28.10	141.74
	<b>Total Income</b>	<b><u>\$28.10</u></b>	<b><u>\$141.74</u></b>
	<b>Ending Fund Balance</b>	<b>\$961.70</b>	<b>\$961.70</b>
<b>3.210.000 Grant Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>255.00</b>	<b>255.00</b>
	<b>Ending Fund Balance</b>	<b>\$255.00</b>	<b>\$255.00</b>
<b>3.220.000 AV Ministry Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>1,854.18</b>	<b>22.18</b>
<i>Income</i>			
4.220.000	AV Ministry Fund Donations	0.00	4,000.00
	<b>Total Income</b>	<b><u>\$0.00</u></b>	<b><u>\$4,000.00</u></b>
<i>Expenses</i>			
5.220.000	Av Ministry Fund Expenses	0.00	2,168.00
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$2,168.00</u></b>
	<b>Ending Fund Balance</b>	<b>\$1,854.18</b>	<b>\$1,854.18</b>

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Account #	Account Name	Current Activity	YTD Activity
<b>3.250.000 Good Samaritan Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>4,066.15</b>	<b>2,646.15</b>
<i>Income</i>			
4.325.000	Good Samaritan Donations	10.00	3,030.00
	<b>Total Income</b>	<b><u>\$10.00</u></b>	<b><u>\$3,030.00</u></b>
<i>Expenses</i>			
5.625.000	Good Samaritan Expense	0.00	1,600.00
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$1,600.00</u></b>
	<b>Ending Fund Balance</b>	<b>\$4,076.15</b>	<b>\$4,076.15</b>
<b>3.260.000 Evangelism/Outreach Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>4,228.71</b>	<b>3,723.71</b>
<i>Income</i>			
4.260.000	Evangelism/outreach donations	245.00	750.00
	<b>Total Income</b>	<b><u>\$245.00</u></b>	<b><u>\$750.00</u></b>
	<b>Ending Fund Balance</b>	<b>\$4,473.71</b>	<b>\$4,473.71</b>
<b>3.300.000 Music Ministry Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>1,747.75</b>	<b>5,747.75</b>
3.330.000	Adult Music Ministry Fund Balance		
	<b>Beginning Sub Fund Balance</b>	<b>993.75</b>	<b>3,993.75</b>
<i>Expenses</i>			
5.330.000	Adult Music Ministry Expense	0.00	3,000.00
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$3,000.00</u></b>
	<b>Ending Sub Fund Balance</b>	<b>\$993.75</b>	<b>\$993.75</b>
3.345.000	Childrens Music Ministry Fund Balance		
	<b>Beginning Sub Fund Balance</b>	<b>754.00</b>	<b>1,754.00</b>
<i>Expenses</i>			
5.345.000	Childrens Music Minstry expense	0.00	1,000.00
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$1,000.00</u></b>
	<b>Ending Sub Fund Balance</b>	<b>\$754.00</b>	<b>\$754.00</b>

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Account #	Account Name	Current Activity	YTD Activity
	<b>Ending Fund Balance</b>	<b>\$1,747.75</b>	<b>\$1,747.75</b>
<b>3.350.000</b>	<b>Prairie Crafters Fund Balance</b>		
	<b>Beginning Fund Balance</b>	<b>691.00</b>	<b>691.00</b>
	<b>Ending Fund Balance</b>	<b>\$691.00</b>	<b>\$691.00</b>
<b>3.360.000</b>	<b>Miscellaneous Fund Balance</b>		
	<b>Beginning Fund Balance</b>	<b>35.00</b>	<b>7,205.43</b>
	<i>Income</i>		
4.360.000	Miscellaneous Fund Income	64.00	99.00
	<b>Total Income</b>	<b><u>\$64.00</u></b>	<b><u>\$99.00</u></b>
	<i>Expenses</i>		
5.360.000	Miscellaneous Fund Expense	64.00	7,269.43
	<b>Total Expenses</b>	<b><u>\$64.00</u></b>	<b><u>\$7,269.43</u></b>
	<b>Ending Fund Balance</b>	<b>\$35.00</b>	<b>\$35.00</b>
<b>3.400.000</b>	<b>Youth Ministry Fund Balance</b>		
	<b>Beginning Fund Balance</b>	<b>7,315.48</b>	<b>7,343.72</b>
3.415.000	Youth Ministry Balance		
	<b>Beginning Sub Fund Balance</b>	<b>2,246.43</b>	<b>2,246.43</b>
	<b>Ending Sub Fund Balance</b>	<b>\$2,246.43</b>	<b>\$2,246.43</b>
3.417.000	Youth Mission Trips Balance		
	<b>Beginning Sub Fund Balance</b>	<b>(3,217.39)</b>	<b>(3,217.39)</b>
	<i>Income</i>		
4.417.000	Youth Mission Trips Income	13,915.41	13,915.41
	<b>Total Income</b>	<b>\$13,915.41</b>	<b>\$13,915.41</b>
	<i>Expenses</i>		
5.417.000	Youth Mission Trips Expense	2,550.00	2,550.00
	<b>Total Expenses</b>	<b>\$2,550.00</b>	<b>\$2,550.00</b>
	<b>Ending Sub Fund Balance</b>	<b>\$8,148.02</b>	<b>\$8,148.02</b>
3.421.000	Youth Scholarship Balance		
	<b>Beginning Sub Fund Balance</b>	<b>2,453.00</b>	<b>2,453.00</b>



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Account #	Account Name	Current Activity	YTD Activity
	<b>Ending Sub Fund Balance</b>	<b>\$2,453.00</b>	<b>\$2,453.00</b>
3.422.000	Operation Christmas Child Balance		
	<b>Beginning Sub Fund Balance</b>	<b>88.36</b>	<b>88.36</b>
	<b>Ending Sub Fund Balance</b>	<b>\$88.36</b>	<b>\$88.36</b>
3.423.000	Confirmation Retreat Fund Balance		
	<b>Beginning Sub Fund Balance</b>	<b>1,075.00</b>	<b>1,075.00</b>
	<b>Ending Sub Fund Balance</b>	<b>\$1,075.00</b>	<b>\$1,075.00</b>
3.424.000	Gift Card Program Fund Balance		
	<b>Beginning Sub Fund Balance</b>	<b>4,670.08</b>	<b>4,698.32</b>
	<i>Income</i>		
4.424.000	Gift Card Program Income	6,990.00	13,690.00
	<b>Total Income</b>	<b>\$6,990.00</b>	<b>\$13,690.00</b>
	<i>Expenses</i>		
5.424.000	Gift Card Program Expense	5,353.83	12,082.07
	<b>Total Expenses</b>	<b>\$5,353.83</b>	<b>\$12,082.07</b>
	<b>Ending Sub Fund Balance</b>	<b>\$6,306.25</b>	<b>\$6,306.25</b>
	<b>Ending Fund Balance</b>	<b>\$20,317.06</b>	<b>\$20,317.06</b>
<b>3.500.000</b>	<b>Little Lambs Fund Balance</b>		
	<b>Beginning Fund Balance</b>	<b>13,000.59</b>	<b>11,812.10</b>
	<i>Income</i>		
4.500.100	Little Lambs Tuition	2,015.00	6,656.71
	<b>Total Income</b>	<b><u>\$2,015.00</u></b>	<b><u>\$6,656.71</u></b>
	<i>Expenses</i>		
5.700.100	Little Lambs Salary	1,306.79	4,680.47
5.700.110	Little Lambs Expenses	50.33	129.87
	<b>Total Expenses</b>	<b><u>\$1,357.12</u></b>	<b><u>\$4,810.34</u></b>
	<b>Ending Fund Balance</b>	<b>\$13,658.47</b>	<b>\$13,658.47</b>
<b>3.600.000</b>	<b>Prayer Shawl Ministry Fund Balance</b>		
	<b>Beginning Fund Balance</b>	<b>172.60</b>	<b>172.60</b>

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Account #	Account Name	Current Activity	YTD Activity
<b><i>Income</i></b>			
4.600.000	Prayer Shawl Ministry Donations	50.00	50.00
	<b>Total Income</b>	<b><u>\$50.00</u></b>	<b><u>\$50.00</u></b>
<b><i>Expenses</i></b>			
5.600.010	Prayer Shawl Ministry Expense	100.00	100.00
	<b>Total Expenses</b>	<b><u>\$100.00</u></b>	<b><u>\$100.00</u></b>
	<b>Ending Fund Balance</b>	<b>\$122.60</b>	<b>\$122.60</b>
<b>3.700.000 Disaster Relief Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>290.00</b>	<b>3,290.00</b>
<b><i>Expenses</i></b>			
5.710.000	Diaster Relief Fund	0.00	3,000.00
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$3,000.00</u></b>
	<b>Ending Fund Balance</b>	<b>\$290.00</b>	<b>\$290.00</b>
<b>3.940.000 Endowment Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>7,134.61</b>	<b>5,030.00</b>
<b><i>Income</i></b>			
4.940.000	Endowment Income	0.00	2,104.61
	<b>Total Income</b>	<b><u>\$0.00</u></b>	<b><u>\$2,104.61</u></b>
	<b>Ending Fund Balance</b>	<b>\$7,134.61</b>	<b>\$7,134.61</b>
<b>3.950.000 Inreach Reserves Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>1,322.93</b>	<b>1,512.93</b>
<b><i>Expenses</i></b>			
5.950.000	Inreach Reserves Expense	0.00	190.00
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$190.00</u></b>
	<b>Ending Fund Balance</b>	<b>\$1,322.93</b>	<b>\$1,322.93</b>
<b>3.960.000 Outreach Reserves Fund Balance</b>			
	<b>Beginning Fund Balance</b>	<b>5,963.67</b>	<b>5,963.67</b>
	<b>Ending Fund Balance</b>	<b>\$5,963.67</b>	<b>\$5,963.67</b>

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Account #	Account Name	Current Activity	YTD Activity
<b>3.970.000 Bldg &amp; Grounds Reserves Balance</b>			
	<b>Beginning Fund Balance</b>	<b>18,868.14</b>	<b>18,868.14</b>
	<b>Ending Fund Balance</b>	<b>\$18,868.14</b>	<b>\$18,868.14</b>
<b>3.975.000 Maintenance Reserves Balance</b>			
	<b>Beginning Fund Balance</b>	<b>20,680.80</b>	<b>20,680.80</b>
<i>Expenses</i>			
5.975.000	Maintenance Reserves Expense	1,412.00	1,412.00
	<b>Total Expenses</b>	<b><u>\$1,412.00</u></b>	<b><u>\$1,412.00</u></b>
	<b>Ending Fund Balance</b>	<b>\$19,268.80</b>	<b>\$19,268.80</b>
<b>3.980.000 Equipment Reserves Balance</b>			
	<b>Beginning Fund Balance</b>	<b>9,831.66</b>	<b>11,300.70</b>
<i>Expenses</i>			
5.980.000	Equipment Reserves Expense	0.00	1,469.04
	<b>Total Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$1,469.04</u></b>
	<b>Ending Fund Balance</b>	<b>\$9,831.66</b>	<b>\$9,831.66</b>
<b>3.985.000 Sabbatical Reserves Balance</b>			
	<b>Beginning Fund Balance</b>	<b>1,200.00</b>	<b>1,200.00</b>
	<b>Ending Fund Balance</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>

**Shepherd of the Prairie - Huntley IL**  
**Balance Sheet as of March 31, 2014**

Wednesday, April 09, 2014

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Account #	Account Name	Period Activity	YTD Balance	Previous Year Balance
3.220.000	AV Ministry Fund Balance	0.00	1,854.18	127.14
3.250.000	Good Samaritan Fund Balance	10.00	4,076.15	4,428.98
3.260.000	Evangelism/Outreach Fund Balance	245.00	4,473.71	2,872.79
3.300.000	<i>Music Ministry Fund Balance</i>			
3.330.000	Adult Music Ministry Fund Balance	0.00	993.75	3,263.54
3.345.000	Childrens Music Ministry Fund Balance	0.00	754.00	1,700.00
	<i>Total Music Ministry Fund Balance</i>	<i>\$0.00</i>	<i>\$1,747.75</i>	<i>4,963.54</i>
3.350.000	Prairie Crafters Fund Balance	0.00	691.00	2,806.00
3.360.000	Miscellaneous Fund Balance	0.00	35.00	2,049.29
3.400.000	<i>Youth Ministry Fund Balance</i>			
3.415.000	Youth Ministry Balance	0.00	2,246.43	1,507.90
3.417.000	Youth Mission Trips Balance	11,365.41	8,148.02	2,550.27
3.421.000	Youth Scholarship Balance	0.00	2,453.00	453.00
3.422.000	Operation Christmas Child Balance	0.00	88.36	38.94
3.423.000	Confirmation Retreat Fund Balance	0.00	1,075.00	70.00
3.424.000	Gift Card Program Fund Balance	1,636.17	6,306.25	3,000.00
	<i>Total Youth Ministry Fund Balance</i>	<i>\$13,001.58</i>	<i>\$20,317.06</i>	<i>7,620.11</i>
3.500.000	Little Lambs Fund Balance	657.88	13,658.47	11,666.64
3.600.000	Prayer Shawl Ministry Fund Balance	(50.00)	122.60	12.60
3.650.000	Quilters Ministry Fund Balance	0.00	0.00	0.00
3.700.000	Disaster Relief Fund Balance	0.00	290.00	420.00
3.995.000	<i>Inactive Accounts Fund Balance</i>			
3.150.000	Building Fund Income	0.00	0.00	0.00
3.160.000	Debt Reduction Fund Balance	0.00	0.00	0.00
3.310.000	Music Bells Balance	0.00	0.00	11.63
3.320.000	Music - Hymnal	0.00	0.00	434.20
3.340.000	Bell Maintenance Balance	0.00	0.00	500.00
3.410.000	Youth Summer Camp Balance	0.00	0.00	150.00
3.420.000	Youth - KCK Balance	0.00	0.00	588.53
3.990.000	Faith Item Fund	0.00	0.00	9,386.40
	<i>Total Inactive Accounts Fund Balance</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>11,070.76</i>
	<b>Total</b>	<b>\$16,893.56</b>	<b>\$52,398.62</b>	<b>\$46,903.59</b>
	<b>Total Temporary Restricted Fund Balances</b>	<b>\$16,893.56</b>	<b>\$52,398.62</b>	<b>\$46,903.59</b>

**Building Fund**

**Shepherd of the Prairie - Huntley IL**  
**Balance Sheet as of March 31, 2014**

Wednesday, April 09, 2014

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Account #	Account Name	Period Activity	YTD Balance	Previous Year Balance
3.125.000	Building Fund Balance	19,207.73	84,027.21	113,687.93
	<b>Total Building Fund</b>	<b>\$19,207.73</b>	<b>\$84,027.21</b>	<b>\$113,687.93</b>
<b>Reserves</b>				
3.950.000	Inreach Reserves Fund Balance	0.00	1,322.93	1,340.00
3.960.000	Outreach Reserves Fund Balance	0.00	5,963.67	5,250.00
3.970.000	Bldg & Grounds Reserves Balance	0.00	18,868.14	17,288.72
3.975.000	Maintenance Reserves Balance	(1,412.00)	19,268.80	20,500.00
3.980.000	Equipment Reserves Balance	0.00	9,831.66	7,389.69
3.985.000	Sabbatical Reserves Balance	0.00	1,200.00	0.00
	<b>Total Reserves</b>	<b>(\$1,412.00)</b>	<b>\$56,455.20</b>	<b>\$51,768.41</b>
<b>Permanently Restricted Funds</b>				
3.940.000	Endowment Fund Balance	0.00	7,134.61	5,030.00
	<b>Total Permanently Restricted Funds</b>	<b>\$0.00</b>	<b>\$7,134.61</b>	<b>\$5,030.00</b>
3.130.000	Building & Grounds Equity	0.00	1,094,411.06	834,633.22
	<b>Total Equity</b>	<b>\$0.00</b>	<b>\$1,094,411.06</b>	<b>\$834,633.22</b>
	<b>Total Fund Balances &amp; Equity</b>	<b>\$43,379.76</b>	<b>\$1,358,854.95</b>	<b>\$1,116,412.48</b>
	<b>Total Liabilities and Fund Balances &amp; Equity</b>	<b>\$43,379.76</b>	<b>\$2,243,531.92</b>	<b>\$2,265,071.60</b>

**Shepherd of the Prairie - Huntley IL**  
**Treasurer's Report as of March 2014 for General Fund**

Wednesday, April 09, 2014

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Account #	Account Name	Period Activity	YTD Balance	Budget YTD	Annual Budget	Previous YTD
<b>Income</b>						
4.100.000	Member Contributions	43,091.50	132,583.85*	117,501.00	470,000.00	119,418.90
4.150.000	Loose Plate and Growth	2,171.09	6,055.95	10,434.00	41,735.00	3,279.29
4.200.000	Miscellaneous Income	(136.20)	6,108.93			0.00
4.250.000	Flower Income	659.50	809.50*	750.00	3,000.00	837.00
4.300.000	Interest Income (Heartland Bank)	31.79	51.87	150.00	600.00	81.79
	<b>Total Income</b>	<b>\$45,817.68</b>	<b>\$145,610.10*</b>	<b>\$128,835.00</b>	<b>\$515,335.00</b>	<b>\$123,616.98</b>
<b>Expenses</b>						
<b>Mission Ministry</b>						
5.100.110	ELCA NI Synod	3,916.67	11,750.01	11,751.00	47,000.00	7,834.00
5.100.111	Good Samaritan	0.00	200.00	249.00	1,000.00	1,712.68
5.100.112	Local Mission	72.86	137.91	1,176.00	4,700.00	328.47
5.100.113	Mission Ministry - Other	0.00	0.00			1,220.44
	<b>Mission Ministry</b>	<b>\$3,989.53</b>	<b>\$12,087.92</b>	<b>\$13,176.00</b>	<b>\$52,700.00</b>	<b>\$11,095.59</b>
<b>Outreach Ministry</b>						
5.150.100	Outreach/Evangelism	0.00	654.45	1,500.00	6,000.00	1,049.18
5.150.150	Advertising	300.00	1,127.00	1,251.00	5,000.00	374.00
5.150.250	Outreach Ministry - Other	0.00	0.00	126.00	500.00	0.00
	<b>Outreach Ministry</b>	<b>\$300.00</b>	<b>\$1,781.45</b>	<b>\$2,877.00</b>	<b>\$11,500.00</b>	<b>\$1,423.18</b>
<b>Adult Education Ministry</b>						
5.200.000	Adult Discipleship Expense	(215.00)	(138.53)	501.00	2,000.00	0.00
5.200.300	Small Group Ministries Expense	31.98	852.62*	99.00	400.00	0.00
5.200.350	Retreats Expenses	0.00	0.00	249.00	1,000.00	72.00
5.200.400	Other Adult Ed. Expense	0.00	0.00	24.00	100.00	79.49
	<b>Adult Education Ministry</b>	<b>(\$183.02)</b>	<b>\$714.09</b>	<b>\$873.00</b>	<b>\$3,500.00</b>	<b>\$151.49</b>
<b>Youth and Education Ministry</b>						
5.250.100	Youth Resources	(320.00)	(56.02)	624.00	2,500.00	478.87
5.250.150	Youth Curriculum	0.00	24.99	249.00	1,000.00	0.00
5.250.200	Trip Expenses	105.75	212.57	699.00	2,800.00	269.04
5.250.250	Youth Retreats Expense	0.00	0.00	375.00	1,500.00	0.00
5.250.275	Software/Subscriptions	0.00	361.21	375.00	1,500.00	715.91
5.250.280	Confirmation Expenses	305.06	335.69	876.00	3,500.00	134.39
5.250.285	Sunday School Expenses	0.00	560.89*	249.00	1,000.00	451.53
5.250.290	VBS Expenses	0.00	0.00	876.00	3,500.00	165.99
5.250.300	Other Youth Expenses	0.00	16.01	201.00	800.00	321.72

**Shepherd of the Prairie - Huntley IL**  
**Treasurer's Report as of March 2014 for General Fund**

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Account #	Account Name	Period Activity	YTD Balance	Budget YTD	Annual Budget	Previous YTD
<b>Youth and Education Ministry</b>		<b>\$90.81</b>	<b>\$1,455.34</b>	<b>\$4,524.00</b>	<b>\$18,100.00</b>	<b>\$2,537.45</b>
<b>Music Ministry</b>						
5.300.100	Choral Expenses	1,328.82	1,328.82*	525.00	2,100.00	27.31
5.300.150	2nd Service Music	(332.15)	0.00			1.05
5.300.160	Saturday Service Organist	200.00	1,150.00	1,299.00	5,200.00	0.00
5.300.175	Bells Expenses	23.76	195.21	375.00	1,500.00	452.17
5.300.200	Childrens Music Ministry Expense	0.00	0.00			34.42
5.300.300	Adult Choir Music	(613.88)	0.00			167.49
5.300.350	Band Expenses	575.00	575.00	576.00	2,300.00	1,600.00
5.300.375	Youth Bell Choir	0.00	0.00			148.43
5.300.400	Piano/Organ Maintenance	0.00	0.00	174.00	700.00	220.00
5.300.450	Bell Maintenance	0.00	0.00	63.00	250.00	0.00
5.300.500	Licensing Fees	0.00	0.00	189.00	750.00	0.00
5.300.550	Music Resources Expenses	0.00	0.00	75.00	300.00	180.00
<b>Music Ministry</b>		<b>\$1,181.55</b>	<b>\$3,249.03</b>	<b>\$3,276.00</b>	<b>\$13,100.00</b>	<b>\$2,830.87</b>
<b>Worship Ministry</b>						
5.350.100	Audio Visual Ministry	0.00	636.22*	375.00	1,500.00	971.12
5.350.150	Flowers	0.00	415.00	750.00	3,000.00	714.98
5.350.200	Altar Guild	0.00	0.00	249.00	1,000.00	206.12
5.350.250	Pastoral Assistance	100.00	300.00	300.00	1,200.00	0.00
5.350.300	Worship Supplies	0.00	85.12	189.00	750.00	496.68
5.350.350	Misc. Worship Expenses	108.55	317.16*	87.00	350.00	53.00
<b>Worship Ministry</b>		<b>\$208.55</b>	<b>\$1,753.50</b>	<b>\$1,950.00</b>	<b>\$7,800.00</b>	<b>\$2,441.90</b>
<b>Facilities</b>						
5.400.100	Cleaning Service	590.00	1,770.00	1,875.00	7,500.00	1,635.00
5.400.150	Utilities	1,130.09	3,116.22*	2,250.00	9,000.00	2,423.03
5.400.200	Waste Removal	153.84	307.60	426.00	1,700.00	514.67
5.400.250	Lawn care/Snow removal	3,885.00	8,642.36*	1,749.00	7,000.00	2,400.00
5.400.300	Maint./Cleaning Supplies	0.00	27.78	189.00	750.00	157.30
5.400.350	Outside Contract Services	0.00	770.00	1,026.00	4,100.00	999.00
5.400.400	Misc. Facilities expense	0.00	60.32	114.00	450.00	524.90
<b>Facilities</b>		<b>\$5,758.93</b>	<b>\$14,694.28*</b>	<b>\$7,629.00</b>	<b>\$30,500.00</b>	<b>\$8,653.90</b>
<b>Office Expenses</b>						
5.450.100	Office Supplies	(11.49)	585.07	2,400.00	9,600.00	1,643.10
5.450.150	Office Equipment	0.00	0.00	150.00	600.00	2,246.92

**Shepherd of the Prairie - Huntley IL**  
**Treasurer's Report as of March 2014 for General Fund**

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Account #	Account Name	Period Activity	YTD Balance	Budget YTD	Annual Budget	Previous YTD
5.450.200	Web/Software Expenses	170.83	871.55*	375.00	1,500.00	301.02
5.450.250	Telephone	144.33	432.95	600.00	2,400.00	524.88
5.450.275	Wireless Phone	0.00	219.40			0.00
5.450.300	Postage	83.00	500.00	501.00	2,000.00	163.69
5.450.350	Dues & Subscriptions	0.00	0.00	150.00	600.00	0.00
5.450.400	Equipment Rental	1,102.64	3,407.92*	1,749.00	7,000.00	580.00
5.450.450	Misc. Office Expenses	0.00	(59.31)	75.00	300.00	255.98
	<b>Office Expenses</b>	<b>\$1,489.31</b>	<b>\$5,957.58</b>	<b>\$6,000.00</b>	<b>\$24,000.00</b>	<b>\$5,715.59</b>
<b><i>Staffing Ministry</i></b>						
5.500.100	Pastor Salary	4,524.46	13,391.98*	13,332.00	53,333.00	12,687.00
5.500.150	Pastor Housing Allowance	2,666.66	7,999.98	8,241.00	32,960.00	7,999.98
5.500.200	Lay Ministry Coord.	616.68	1,816.68	1,824.00	7,300.00	691.25
5.500.250	Youth Ministry Coord.	3,121.32	9,284.90	9,363.00	37,456.00	8,984.64
5.500.300	Director of Music	2,685.38	7,982.54	8,055.00	32,225.00	7,780.17
5.500.350	Organist	1,060.90	3,151.80	3,183.00	12,731.00	3,045.00
5.500.400	Tech. Support Manager	2,179.72	6,651.84*	6,540.00	26,157.00	6,678.39
5.500.450	Office Manager	1,014.00	2,499.00	3,336.00	13,349.00	2,529.20
5.500.500	Director of Adult Education	2,902.02	8,625.50	8,706.00	34,824.00	8,416.56
5.500.525	AV Coordinator	600.00	1,800.00	1,800.00	7,200.00	1,800.00
5.500.550	Staff training/ Con't Ed.	0.00	84.95	999.00	4,000.00	378.74
5.500.600	Staff Social Security	1,028.10	3,028.68	3,999.00	16,000.00	2,754.61
5.500.650	Pastor SS/Ins/Retirement	3,546.07	10,638.21	10,749.00	43,000.00	10,733.67
5.500.655	Staff Payroll Deductions	0.00	0.00			0.00
5.500.675	Payroll Processing Expense	166.60	427.00	549.00	2,200.00	0.00
5.500.700	Misc. Staff expenses	0.00	1,181.50*	624.00	2,500.00	685.23
5.500.750	Pastor's Con't Ed.	(249.00)	278.00*	249.00	1,000.00	0.00
	<b>Staffing Ministry</b>	<b>\$25,862.91</b>	<b>\$78,842.56</b>	<b>\$81,549.00</b>	<b>\$326,235.00</b>	<b>\$75,164.44</b>
<b><i>Other Church Expenses</i></b>						
5.550.100	Scholarships	0.00	0.00	300.00	1,200.00	0.00
5.550.125	Church Events Expense	(188.66)	(148.10)			0.00
5.550.150	Committee Expenses	0.00	40.64	750.00	3,000.00	968.96
5.550.200	Church Insurance	0.00	3,699.00*	1,974.00	7,900.00	0.00
5.550.250	Automobile Expense	0.00	958.10	1,050.00	4,200.00	1,044.84
5.550.300	Human Resources	0.00	121.50	126.00	500.00	36.00
5.550.350	Bank/Legal Expenses	34.30	365.77*	150.00	600.00	97.25



**Shepherd of the Prairie - Huntley IL**  
**Treasurer's Report as of March 2014 for General Fund**

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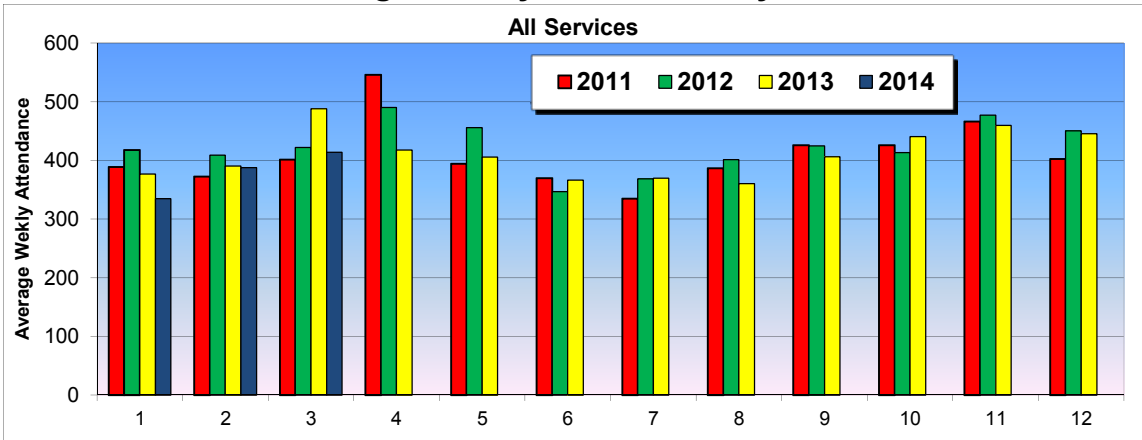
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Account #	Account Name	Period Activity	YTD Balance	Budget YTD	Annual Budget	Previous YTD
5.550.400	Misc. Expenses	(5.00)	(5.00)	249.00	1,000.00	1,062.50
	<b>Other Church Expenses</b>	<b>(\$159.36)</b>	<b>\$5,031.91*</b>	<b>\$4,599.00</b>	<b>\$18,400.00</b>	<b>\$3,209.55</b>
	<i>Providing for the Future</i>					
5.600.100	Provision for Outreach	0.00	0.00	189.00	750.00	0.00
5.600.150	Provision for Inreach	0.00	0.00	138.00	550.00	0.00
5.600.200	Provision for Equipment	0.00	0.00	249.00	1,000.00	0.00
5.600.250	Provision for Maintenance	(1,412.00)	0.00	750.00	3,000.00	0.00
5.600.300	Provision for Bldg. & Grounds	0.00	0.00	750.00	3,000.00	0.00
5.600.350	Provision for Sabbatical	0.00	0.00	300.00	1,200.00	0.00
	<b>Providing for the Future</b>	<b>(\$1,412.00)</b>	<b>\$0.00</b>	<b>\$2,376.00</b>	<b>\$9,500.00</b>	<b>\$0.00</b>
	<b>Total Expenses</b>	<b>\$37,127.21</b>	<b>\$125,567.66</b>	<b>\$128,829.00</b>	<b>\$515,335.00</b>	<b>\$113,223.96</b>
	<b>Difference</b>	<b><u>\$8,690.47</u></b>	<b><u>\$20,042.44</u></b>	<b><u>\$6.00</u></b>	<b><u>\$0.00</u></b>	<b><u>\$10,393.02</u></b>

\* = Income/Expense exceeds amount budgeted to date

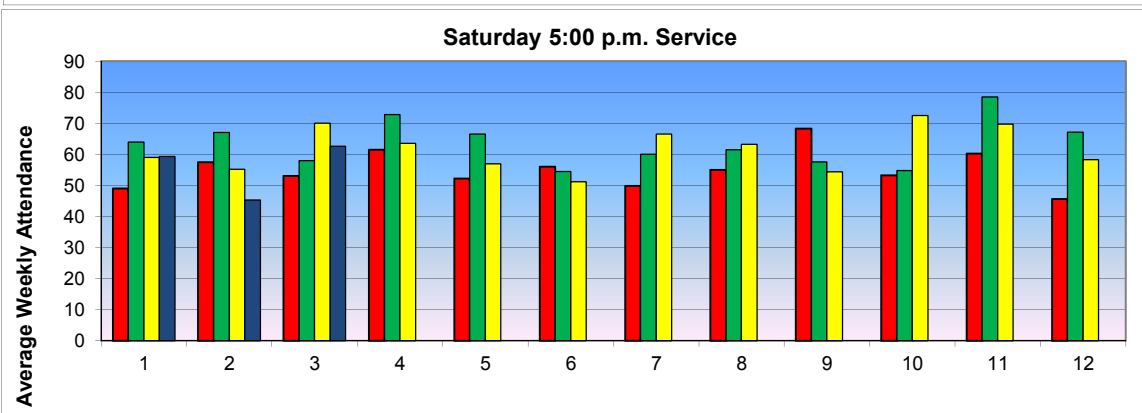
If the accounts in the subtotals have changed or if ledger and subsidiary account attributes have changed, Previous YTD totals may not represent a valid comparison.

## Average Weekly Attendance by Month



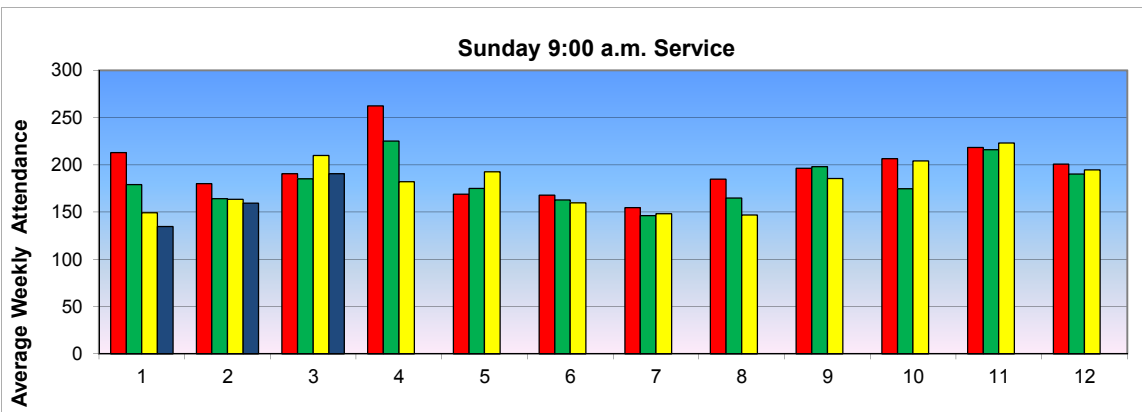
### Avg. Weekly Attendance

Year	Attendance
2009	338
2010	392
2011	410
2012	420
2013	411
2014 (ytd)	379



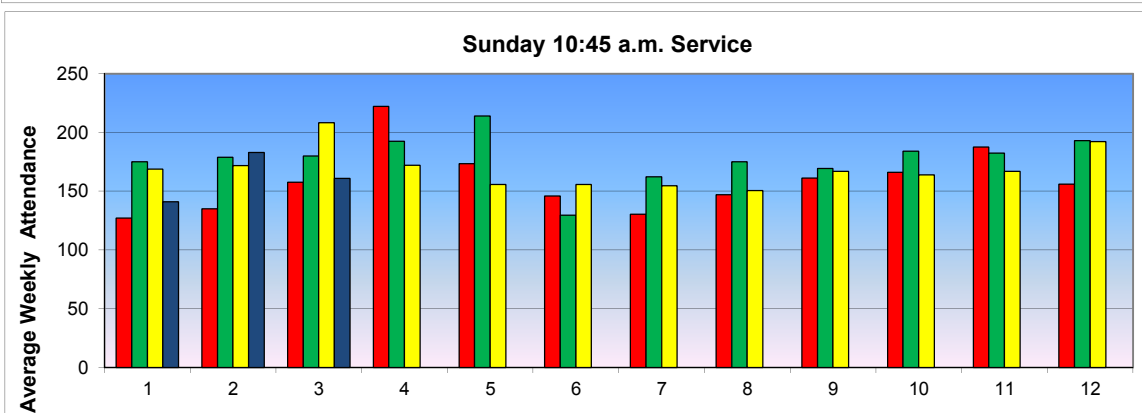
### Avg. Weekly Attendance

Year	Attendance
2009	47
2010	55
2011	55
2012	64
2013	62
2014 (ytd)	56



### Avg. Weekly Attendance

Year	Attendance
2009	176
2010	210
2011	195
2012	182
2013	180
2014 (ytd)	162



### Avg. Weekly Attendance

Year	Attendance
2009	115
2010	128
2011	159
2012	175
2013	169
2014 (ytd)	162

# Shepherd of the Prairie Lutheran Church General Fund Offering Chart

