

**EDEN LUTHERAN EVANGELICAL CHURCH
COUNCIL MEETING**

Wednesday, May 10, 2017 – 6:30 p.m.

AGENDA

I. Preparation

1. Welcome Guests
2. Personalization – Sharing of joys and concerns
3. Inspiration – Opening Devotions
4. Review / Approval of the Agenda
5. Review / Approval of Minutes from April with any corrections

II. Action

- | | |
|---------------------------------------|---------------------------------|
| 1. Pastor's Report | Linda Brown |
| 2. President's Report | Pat Sinclair |
| 3. Monthly Ministry Reports | |
| A. Finance | Marge Steinbrinck |
| B. Learning | Zachary Anderson |
| C. Evangelism | |
| D. Property | David Grefe |
| E. Service/Fellowship | Pat Sinclair |
| F. Stewardship | |
| G. Worship and Music | Paula Smith |
| H. Technology | James Sansom & Zachary Anderson |
| I. Brothers in Christ (B.I.C) | Pastor Linda |
| 5. Monthly reports from organizations | |
| A. ELCW | Nicolette Rohr |
| B. EL Preschool | Pat Sinclair |
| C. Helping Hands | James Sansom |

III. New Business

- 1: Discussion of Church and Casualty renewed contract
- 2: Discussion of ELCA Endowment Fund Pooled Trust
- 3:

IV. Continuing Business

1. Amazon Smile- Registration complete
2. Audit Recommendations
3. Reformation 500
- 4.

V. Information

1. Head Usher for June: Council
2. Upcoming events
 - A. Annual Mothers' Day- Salad Potluck Luncheon- Saturday, May 13th @ 11:00am
 - B. Annual Trike-A-Thon- Friday, May 19th
 - C. Annual Rummage Sale- Saturday, June 3rd- 7:00am-12:00pm
 - D. Potluck to Honor All the Volunteers- Sunday-June 11th

VI. Closing

1. Adjournment & Lord's Prayer

Go in Peace to love and serve the Lord!

Draft

EDEN LUTHERAN CHURCH COUNCIL MEETING

Tuesday, April 5, 2017 – 7:00PM

MINUTES

Meeting was called to order at 7:08 pm by Joe Ludwig

Members present: Oliver Silvera, Pat Sinclair, Jay Fiene, Don Eissfeldt, James Samson, Zahary Anderson, Marge Steinbrinck, Jo Thompson, Joe Ludwig, Pastor Linda

Absent: Nicolette Rohr, Dave Grefe, Paula Smith

Guests: Lyle Hodgerson

I. Preparation:

- Welcome guest.
- Sharing of joys and concerns: Jay's heart is just fine. Joe is having a stress test. Baby Aubrina turns 1. Isaac (Oliver's brother) is going to be a father.
- Inspiration by pastor: What binds us? Meaningful discussion followed.
- Review/ approval of Agenda: No corrections. MSC Jay/Don.
- Review/ approval of minutes from March: No corrections. MSC Marge/Jay

II. Reports/ action:

- Pastor's report. Included in packet. No action.
- President's report: Verbal report, Unsure of moving day. No action.
- Finance: Written report.
 - MOTION: to approval of a \$1030 bid from Mr. Patio Cover.com for replacement/repair of vandalized downspouts, funds to come from the general fund. MSC.
 - MOTION: Approval of purchase of in gift cards from WalMart/ Black Angus for Gary as thanks for his efforts. (\$100 for Church and \$100 from the school). Funds to come from the general fund. MSC.
 - MOTION: Approval to move the funds received from the community foundation (\$1970) to the reserve fund.
 - MOTION: Approval of a proposal of \$288.41 (funds to come from the general fund) for materials to install the fellowship hall projector as a permanent ceiling fixture. Install by the Anderson Family. MSC.
- Learning: Verbal report. Concern expressed over continued lack of attendance.
- Evangelism: Verbal report: Holy Week ad in progress.
- Property: Doors in progress, shelving in progress, security in progress.
- Service and fellowship: written report. Various potlucks and events are being planned and conducted, including those of Holy Week.

-Stewardship: No report. Jay raised concerns about lack of giving and suggested a more forceful method of enticing greater giving. Idea deferred to appropriate committee.

-Worship and Music: Written report. Discussion had on window and organ maintenance. First communion lessons to be taught to what children are eligible.

- MOTION: Purchase Mother and Father's day gifts at a cost not to exceed \$250 using monies from Memorial Fund. Motion Failed.

-technology: Verbal report. Nothing is broken. Sound system upgrades in progress with formal proposal in the future. Concerns raised over costs, necessity of upgrades, and time frame.

-BIC- No report. Question was raised about removing balloons in Sanctuary. Location of their bus discussed.

-Preschool: Verbal report. Damage to fence being repaired. Enrollment growing.

-Helping Hands: Nothing.

III. New Business

(nothing)

IV: Continuing Business

-Video Cameras – tabled. Opinion generally against.

-Landscaping committee: Work is in progress, bids are included. There is a sick tree that should be removed.

-Lighting: Bids included, plans in progress.

V: Information

-Jay Head Usher for May

-April 5th Soup supper provided by choir.

-Holy Week Usherial duties to be discharged by Joe.

-Easter: cleanup help needed.

-

VI: Closing

- meeting adjourned with the Lord's prayer at 8:11 PM.

Respectfully submitted:

~Zachary Anderson, substitute secretary in Nicolette's absence.

Draft

Commented [JF1]:

**EDEN LUTHERAN CHURCH
COUNCIL MEETING**
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Absent: Nicolette Rohr, Dave Grefe, Paula Smith

Guests: Lyle Hodgerson

Commented [JF2]: Do we need to note Rohr and Grefe - were excused?

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- Review/ approval of minutes from March: No corrections. MSC Marge/Jay

Commented [JF3]: Audrina

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-Evangelism: Verbal report: Holy Week ad in progress.

-Property: Doors in progress, shelving in progress, security in progress.

-Service and fellowship: written report. Various potlucks and events are being planned and conducted, including those of Holy Week.

Commented [JF4]: Actually confirmed it was amended as requested and will be distributed.

-Stewardship: No report. Jay raised concerns about lack of giving and suggested a more forceful method of enticing greater giving. Idea deferred to appropriate committee.

-Worship and Music: Written report. Discussion had on window and organ maintenance. First communion lessons to be taught to what children are eligible.

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-

VI: Closing

- meeting adjourned with the Lord's prayer at 8:11 PM.

Respectfully submitted:

~Zachary Anderson, substitute secretary in Nicolette's absence.

Commented [JF5]: Would say I suggested a more visual or experiential than more forceful

Commented [JF6]:

Pastor's Report for April/May 2017

Administrative duties beyond all of the meetings that I attended this month: changed the sign at the end of the driveway 2 times, attended a Raincross conference meeting at Trinity Lutheran in Hemet, put together 2 lists/flyers for our outreach for the month, printed the information for 5 weeks of children's bulletins for Sunday services, wrote and delivered Nicole's 6 month appraisal, participated in an LSS conference call, wrote an article for the Messenger, wrote 1 Messenger article, met with LSS staff at San Bernardino office, and gave Nichole her 6 month appraisal.

Pastoral duties: attended 2 member's birthday parties, did 4 hospital/rehab center visits, prepared for and led 8 worship services, attended 3 text studies with local pastors, led 3 chapel services with the kids from the preschool, gave out 9 food cards and hygiene packs, met with 7 parishioners in my office, wrote 5 'Thank you for worshipping with us' notes to visitors, did memorial service planning 2 times with parishioners, prepared and officiated at 1 memorial service, attended a 60th anniversary celebration at Bethany Lutheran in Norco,

Truthfully though if I wrote down all the things I did during the course of the month I would not have had time to write this as comprehensively as I did. 😊

Eden Lutheran Church

Finance Committee Meeting Minutes

May 8, 2017

Attendees: Marge Steinbrinck (Treasurer), Pat Sinclair, Don Eissfeldt, Gene Maas and Pastor Linda Brown. Nicole Torres attended only to present the financial report.

Meeting was called to order at 9:30 am with Pastor Linda leading us in prayer.

Financial Report: (attached)

Total income for the month of April was \$21,789.33; total expenses were \$15,119.09. Nicole is still learning the complexities of Quicken Books and is looking forward to the upcoming class. Some of the issues and problems in the report she is working on are the missing monthly budget numbers, negative expense values, and the annual budget numbers for benevolence. A motion to accept the report with corrections and omissions noted was seconded and carried.

Audit Report: (attached)

The audit report for the calendar year 2015 submitted by Kristine Anderson on March 4, 2017 showed Eden's financial records were essentially in good order with only five procedural changes recommended. Three of the changes have already been implemented. The finance committee agreed at this time to ignore two of the recommendations, one dealing with a change in payroll pay dates and the other changing the babysitter's status to a non-exempt employee.

ELCA Endowment Fund Report: (page 1 attached)

The 1st quarterly report shows that our initial investment of \$500,000 has increased to \$521,936.39 as of Mar. 31, 2017.

Church Mutual Insurance Proposal: (pages 5, 14 & 15 are attached)

The church master insurance policy consists of four parts with effective dates, coverage and annual premiums noted as follows:

1. A multi-peril policy	6/1/2017	\$6,149,000	\$8,829
2. Worker's Compensation	5/20/2017		6,233
3. Umbrella Liability	6/1/2017	\$2,000,000	1,000
4. Volunteer Accident	10/24/2016		530

The annual premium for multi-peril is \$233 less than last year and the worker's comp premium decreased \$272.

Respectfully submitted,
Gene Maas

12:39 PM
05/10/17
Accrual Basis

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

Ordinary Income/Expense	Apr 17	Budget	Jan - Apr 17
Income			
Altar Flowers	90.00	90.00	709.00
Anniversary	50.00	0.00	50.00
Building	20.00	10.00	85.00
Christmas Offering	0.00	0.00	0.00
Current Offerings			
Lent/Easter	3,242.00	0.00	3,650.62
Loose Plate Offering	223.00	116.00	434.36
Simply Giving	1,520.00	1,450.00	5,070.00
Current Offerings - Other	8,206.00	10,939.00	37,540.00
Total Current Offerings	13,191.00	12,505.00	46,694.98
Designated Income	0.00	0.00	144.62
Employee Deductions	0.00	400.00	2,133.36
Endowment Funds	0.00	0.00	1,591.00
Facility Fees			
Brothers In Christ	1,750.00	1,750.00	7,011.22
CODA	50.00	25.00	100.00
Parsonage Rent	1,450.00	1,015.00	5,800.00
Pre-School	300.00	200.00	700.00
Riverside County Parking	1,500.00	1,373.33	7,500.00
Saturday AA	150.00	150.00	300.00
T-Mobile	1,615.39	1,568.34	4,846.17
Wedding Deposits	0.00	650.00	0.00
Womens AA	30.00	50.00	70.00
Facility Fees - Other	0.00	0.00	2,005.39
Total Facility Fees	6,845.39	6,781.67	28,332.78

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	Apr 17	Budget	Jan - Apr 17
Helping Hands			
Candy Donations	0.00	32.00	0.00
Marie Callender	96.94	153.07	96.94
Scrip Program	1,300.00	2,857.50	6,989.50
Helping Hands - Other	0.00	0.00	173.10
Total Helping Hands	1,396.94	3,042.57	7,259.54
Hygiene Packs	0.00	20.00	31.00
Interest Earned	0.00	140.38	117.96
Investments			
Other Investment Revenue	0.00		1,970.00
Total Investments	0.00		1,970.00
Member Assistance Fund	75.00	50.00	250.00
Memorial Fund	0.00	575.00	0.00
Misc. Income			
Crum Trust Funds	0.00	0.00	95,000.00
Misc. Income - Other	0.00	2,218.08	19.00
Total Misc. Income	0.00	2,218.08	95,019.00
Operations-Property-Janitorial	0.00		1,175.00
Other Types of Income	0.00	0.00	64.63
Parking Lot	0.00		3,000.00
Pastor Discretionary Fund	0.00	0.00	0.00
Petty Cash	0.00		150.00
Scholarship Fund	0.00	0.00	0.00
Stewardship Fund	40.00	0.00	40.00
Technology Fund	0.00	0.00	0.00

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	Apr 17	Budget	Jan - Apr 17
Thrivent Choice Dollars	181.00	240.00	295.00
Worker's comp	329.43		1,317.72
Total Income	22,218.76	26,072.70	190,430.59
Gross Profit	22,218.76	26,072.70	190,430.59
Expense			
Bank Fees			
Vanco Processing Fees	0.00	3.20	36.95
Bank Fees - Other	0.00	0.00	0.00
Total Bank Fees	0.00	3.20	36.95
Benevolence			
Synod	0.00	0.00	8,000.00
World Hunger ELCA	0.00	0.00	2,000.00
Benevolence - Other	0.00	0.00	0.00
Total Benevolence	0.00	0.00	10,000.00
Christian Education			
Books	0.00	0.00	18.00
Christian Education - Other	0.00	0.00	105.45
Total Christian Education	0.00	0.00	123.45
Continuing Education			
Food and Drinks	0.00	0.00	23.29
Travel Expenses	429.95	0.00	1,056.81
Continuing Education - Other	0.00	0.00	444.00
Total Continuing Education	429.95	0.00	1,524.10

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	Apr 17	Budget	Jan - Apr 17
Designated Expenses			
Scholarships	0.00	0.00	0.00
Total Designated Expenses	0.00	0.00	0.00
Education and Learning Supplies			
Adult Education	0.00	0.00	75.00
Youth Activities	0.00	0.00	0.00
Education and Learning Supplies - Other	0.00		17.45
Total Education and Learning Supplies	0.00	0.00	92.45
Employer Payroll Tax	769.73	379.05	4,452.05
fundraising	0.00		113.58
Helping Hands Expenses			
Candy Supplies	0.00	0.00	0.00
Hygiene Pack Supplies	0.00	0.00	54.89
Scrip Inventory/Sales	1,781.41	2,790.87	9,383.45
Scrip Monthly Fee	0.00	0.00	23.25
Total Helping Hands Expenses	1,781.41	2,790.87	9,461.59
Insurance			
Master Insurance	0.00	0.00	864.52
Workers Comp			
Volunteer Accident Insurance	0.00	0.00	0.00
Workers Comp - Other	0.00	1,536.25	0.00
Total Workers Comp	0.00	1,536.25	0.00
Insurance - Other	0.00	0.00	864.52
Total Insurance	0.00	1,536.25	1,729.04
Lutheran Services	0.00		871.02
Member Assistance	0.00	0.00	0.00

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	Apr 17	Budget	Jan - Apr 17
Operations			
Kitchen Supplies	100.39	0.00	100.39
Postage, Mailing Service	0.00	0.00	209.75
Printing and Copying			
Lease Payment	781.45	984.61	3,299.02
Printing and Copying - Other	0.00		310.00
Total Printing and Copying	781.45	984.61	3,609.02
Property			
Alarm			
False Alarm Fees	0.00		150.00
Alarm - Other	47.85	0.00	239.25
Total Alarm	47.85	0.00	389.25
Building Maintenance and Repair			
Church Building Maintenance	866.46	975.06	37,679.76
Equipment Maintenance	117.02		117.02
Grounds Maintenance	0.00	0.00	0.00
Inside Custodian	390.00	0.00	4,575.00
Janitorial Supplies	707.93	20.69	1,552.16
Inside Custodian - Other	550.00	300.00	3,325.00
Total Inside Custodian	1,257.93	320.69	4,877.16
Lawn Care			
Lawn Care	0.00	1,410.00	2,100.00
Parking Lot Repair			
Parking Lot Repair	0.00	0.00	0.00
Personage Maintenance			
Personage Maintenance	0.00	0.00	0.00
Property - Other			
Property - Other	0.00		-10.23
Total Property	2,679.26	2,705.75	49,727.96

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	Apr 17	Budget	Jan - Apr 17
Telephone, Telecommunications			
Cell Phone	25.00	25.00	100.00
Telephone, Telecommunications - Other	208.25	204.97	1,027.02
Total Telephone, Telecommunications	233.25	229.97	1,127.02
Utilities			
City Services	343.65	273.36	1,118.55
Electricity	724.96	714.13	2,791.50
Gas	150.71	0.00	2,476.47
Trash and Pickup	268.12	262.75	1,340.60
Water	254.30	213.12	822.66
Total Utilities	1,741.74	1,463.36	8,549.78
Total Operations	5,536.09	5,383.69	63,323.92
Other Types of Expenses			
Decorations	0.00		42.64
Other Costs	0.00	167.32	18.00
Staff Development	0.00	0.00	549.00
Web Page	0.00	0.00	0.00
Total Other Types of Expenses	0.00	167.32	609.64
Pastor Professional Expense	0.00	0.00	102.17
Payroll Expenses			
Payroll Processing Fees	35.20	25.20	172.60
Payroll Expenses - Other	0.00		3.40
Total Payroll Expenses	35.20	25.20	176.00
Petty cash Expense	100.00		100.00
Property Taxes	0.00	0.00	1,019.08
Sales Tax due	32.00		32.00
Service	0.00	0.00	0.00

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	Apr 17	Budget	Jan - Apr 17
Service/Fellowship			
Homeless Meals Mission	17.65	0.00	17.65
Service/Fellowship - Other	0.00	0.00	0.00
Total Service/Fellowship	17.65	0.00	17.65
Staff Salaries and Benefits			
Babysitting Services	150.00	150.00	480.00
Background Check	0.00	0.00	0.00
Bookkeeper	858.18	300.00	1,609.21
Disability, Survivor and Retire	0.00	267.38	2,495.52
Mileage Reimbursement	90.18	150.12	692.82
Organist			
Organist - Medical Insurance	0.00	223.00	0.00
Organist - Salary	0.00	1,644.53	6,286.15
Organist - Other	1,571.54		1,671.54
Total Organist	1,571.54	1,867.53	7,957.69
Pastor Salary, Housing & Other			
Pastor Brown Housing	1,583.34	3,166.68	7,916.70
Pastor Brown Salary	1,535.31	2,987.28	13,817.99
Pastor Salary, Housing & Other - Other	0.00	0.00	6,333.36
Total Pastor Salary, Housing & Other	3,118.65	6,153.96	28,068.05
Retirement			
Secretary	-266.67	994.17	1,250.01
Secretary Insurance			
Secretary - Other	0.00	223.00	1,117.50
	0.00	1,980.00	6,315.20
Total Secretary	0.00	2,203.00	7,432.70

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	Apr 17	Budget	Jan - Apr 17
Staff Appreciation	0.00	5,800.00	0.00
Supply Pastor	0.00	0.00	175.00
Vacation Organist	0.00	0.00	0.00
Total Staff Salaries and Benefits	5,521.88	17,886.16	50,161.00
Stewardship			
Offering Envelopes	0.00	0.00	0.00
Stewardship - Other	0.00	0.00	0.00
Total Stewardship	0.00	0.00	0.00
Supplies			
Check Re-order	0.00		181.98
Office Supplies	0.00	0.00	0.00
Computer Software	88.70	475.55	1,385.92
Misc. Office Supplies	286.04	0.00	286.04
Office Supplies - Other			
Total Office Supplies	374.74	475.55	1,671.96
Total Supplies	374.74	475.55	1,853.94
Technology			
Travel and Meetings	0.00	0.00	0.00
Conference, Convention, Meeting	0.00	0.00	0.00
Food and Drinks	0.00	0.00	74.16
Hotel Room	0.00	0.00	328.00
Mission Trip	0.00	0.00	0.00
Parking Fees	0.00	0.00	0.00
Travel	0.00	0.00	0.00
Total Travel and Meetings	0.00	0.00	402.16

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	Apr 17	Budget	Jan - Apr 17
Worship and Music			
Altar Flowers	0.00	0.00	-219.00
Easter Lilies	433.18	0.00	777.98
Altar Flowers - Other	433.18	0.00	558.98
Total Altar Flowers	433.18	0.00	558.98
Altar Supplies			
Baptismal Shells	0.00	0.00	0.00
Candle Oil	0.00	0.00	0.00
Communion Cups	71.95	0.00	71.95
Communion Wafers	47.70	0.00	47.70
Communion Wine	0.00	0.00	0.00
Total Altar Supplies	119.65	0.00	119.65
Choir Supplies			
Computer Software - Worship	0.00	0.00	202.93
Copyright Licensing	0.00	0.00	0.00
General Worship and Music Books	0.00	0.00	124.00
Devotionals	339.41	0.00	434.84
Total Books	339.41	0.00	434.84
General Worship and Music - Other	0.00	0.00	0.00
Total General Worship and Music	339.41	0.00	434.84
Organ Maintenance	0.00	0.00	79.50
Piano Maintenance	0.00	0.00	0.00
Robe Replacement and Maintenance	0.00	0.00	0.00

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	Apr 17	Budget	Jan - Apr 17
Special Service Supplies			
Palm Strips	0.00	0.00	0.00
Seder Meal	57.63	0.00	57.63
Total Special Service Supplies	57.63	0.00	57.63
Worship and Music - Other	0.00	0.00	143.67
Total Worship and Music	949.87	0.00	1,721.20
Total Expense	15,548.52	28,647.29	147,922.99
Net Ordinary Income	6,670.24	-2,574.59	42,507.60
Other Income/Expense			
Other Income			
Pass Thru Gifts	144.00	0.00	254.00
Total Other Income	144.00	0.00	254.00
Net Other Income	144.00	0.00	254.00
Net Income	6,814.24	-2,574.59	42,761.60

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	YTD Budget	Annual Budget
Ordinary Income/Expense		
Income		
Altar Flowers	654.69	2,286.19
Anniversary	45.00	45.00
Building	75.00	245.00
Christmas Offering	10.00	10.00
Current Offerings		
Lent/Easter	4,936.96	4,936.96
Loose Plate Offering	755.80	1,569.07
Simply Giving	6,310.00	17,420.00
Current Offerings - Other	42,516.00	137,775.68
Total Current Offerings	54,518.76	161,701.71
Designated Income	0.00	0.00
Employee Deductions	1,200.00	4,500.00
Endowment Funds	3,601.50	3,601.50
Facility Fees		
Brothers In Christ	7,000.00	21,290.00
CODA	155.00	562.50
Parsonage Rent	4,060.00	13,050.00
Pre-School	600.00	1,600.00
Riverside County Parking	5,493.32	14,239.98
Saturday AA	300.00	600.00
T-Mobile	6,273.36	18,962.80
Wedding Deposits	750.00	800.00
Womens AA	170.00	520.00
Facility Fees - Other	200.00	800.00
Total Facility Fees	25,001.68	72,425.28

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	YTD Budget	Annual Budget
Helping Hands		
Candy Donations	32.00	80.00
Marie Callender	322.41	819.80
Scrip Program	10,522.50	29,173.93
Helping Hands - Other	0.00	42.45
Total Helping Hands	10,876.91	30,116.18
Hygiene Packs	20.00	51.00
Interest Earned	293.60	1,556.13
Investments		
Other Investment Revenue		
Total Investments		
Member Assistance Fund	175.00	525.00
Memorial Fund	595.00	1,690.00
Misc. Income		
Crum Trust Funds	780,000.00	780,000.00
Misc. Income - Other	2,630.02	4,791.34
Total Misc. Income	782,630.02	784,791.34
Operations-Property-Janitorial		
Other Types of Income	0.00	50.00
Parking Lot		
Pastor Discretionary Fund	65.00	1,615.00
Petty Cash		
Scholarship Fund	10.00	20.00
Stewardship Fund	138.00	2,903.10
Technology Fund	50.00	50.00

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	YTD Budget	Annual Budget
Thrivent Choice Dollars	1,518.00	3,212.00
Worker's comp		
Total Income	881,478.16	1,071,394.43
Gross Profit	881,478.16	1,071,394.43
Expense		
Bank Fees		
Vanco Processing Fees	13.45	42.65
Bank Fees - Other	15.00	15.00
Total Bank Fees	28.45	57.65
Benevolence		
Synod	1,125.00	4,881.00
World Hunger ELCA	370.00	4,120.00
Benevolence - Other	6,077.00	12,403.06
Total Benevolence	7,572.00	21,404.06
Christian Education		
Books	63.15	73.10
Christian Education - Other	204.04	1,459.04
Total Christian Education	267.19	1,532.14
Continuing Education		
Food and Drinks	0.00	14.00
Travel Expenses	0.00	733.28
Continuing Education - Other	1,000.00	1,000.00
Total Continuing Education	1,000.00	1,747.28

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	YTD Budget	Annual Budget
Designated Expenses		
Scholarships	0.00	4,500.00
Total Designated Expenses	0.00	4,500.00
Education and Learning Supplies		
Adult Education	0.00	221.09
Youth Activities	0.00	64.54
Education and Learning Supplies - Other		
Total Education and Learning Supplies	0.00	285.63
Employer Payroll Tax	1,815.95	4,733.93
fundraising		
Helping Hands Expenses		
Candy Supplies	118.23	118.23
Hygiene Pack Supplies	56.06	400.13
Scrip Inventory/Sales	10,845.51	25,632.50
Scrip Monthly Fee	7.75	62.00
Total Helping Hands Expenses	11,027.55	26,212.86
Insurance		
Master Insurance	1,613.77	9,172.21
Workers Comp		
Volunteer Accident Insurance	0.00	530.00
Workers Comp - Other	830.71	2,074.64
Total Workers Comp	830.71	2,604.64
Insurance - Other	0.00	864.52
Total Insurance	2,444.48	12,641.37
Lutheran Services		
Member Assistance	500.00	500.00

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	YTD Budget	Annual Budget
Operations		
Kitchen Supplies	0.00	0.00
Postage, Mailing Service	200.00	614.75
Printing and Copying		
Lease Payment	3,794.01	11,741.88
Printing and Copying - Other		
Total Printing and Copying	3,794.01	11,741.88
Property		
Alarm		
False Alarm Fees	95.70	382.80
Alarm - Other		
Total Alarm	95.70	382.80
Building Maintenance and Repair	2,947.86	19,798.00
Church Building Maintenance		
Equipment Maintenance	3,637.28	4,238.93
Grounds Maintenance	0.00	16,870.80
Inside Custodian		
Janitorial Supplies	518.05	1,928.72
Inside Custodian - Other	2,147.79	6,547.79
Total Inside Custodian	2,665.84	8,476.51
Lawn Care	2,810.00	8,410.00
Parking Lot Repair	0.00	8,316.00
Parsonage Maintenance	0.00	1,183.63
Property - Other		
Total Property	12,156.68	67,676.67

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	YTD Budget	Annual Budget
Telephone, Telecommunications		
Cell Phone	100.00	300.00
Telephone, Telecommunications - Other	814.66	2,452.32
Total Telephone, Telecommunications	914.66	2,752.32
Utilities		
City Services	950.44	4,984.09
Electricity	2,890.99	11,365.94
Gas	850.22	1,751.23
Trash and Pickup	1,051.00	2,917.10
Water	721.11	3,893.31
Total Utilities	6,463.76	24,911.67
Total Operations	23,529.11	107,697.29
Other Types of Expenses		
Decorations		
Other Costs	815.32	2,289.68
Staff Development	0.00	549.95
Web Page	0.00	135.30
Total Other Types of Expenses	815.32	2,974.93
Pastor Professional Expense		
Payroll Expenses	114.43	134.38
Payroll Processing Fees		
Payroll Expenses - Other	88.00	293.20
Total Payroll Expenses	88.00	293.20
Petty cash Expense		
Property Taxes	996.53	2,015.61
Sales Tax due		
Service	0.00	500.00

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	YTD Budget	Annual Budget
Service/Fellowship		
Homeless Meals Mission	0.00	560.41
Service/Fellowship - Other	0.00	-223.34
Total Service/Fellowship	0.00	337.07
Staff Salaries and Benefits		
Babysitting Services	450.00	1,380.00
Background Check	0.00	143.95
Bookkeeper	1,200.00	4,201.64
Disability, Survivor and Retire	1,069.52	3,802.73
Mileage Reimbursement	935.04	1,984.26
Organist		
Organist - Medical Insurance	892.00	2,007.00
Organist - Salary	6,578.15	20,403.39
Organist - Other		
Total Organist	7,470.15	22,410.39
Pastor Salary, Housing & Other		
Pastor Brown Housing	12,666.72	31,666.80
Pastor Brown Salary	11,949.12	35,847.36
Pastor Salary, Housing & Other - Other	0.00	6,333.36
Total Pastor Salary, Housing & Other	24,615.84	73,847.52
Retirement		
Secretary	3,576.68	11,010.87
Secretary Insurance		
Secretary - Other	992.00	2,330.00
	8,220.00	26,272.50
Total Secretary	9,212.00	28,602.50

Eden Lutheran Church
All Income and Expenses - Current and YTD
 April 2017

	YTD Budget	Annual Budget
Staff Appreciation	11,800.00	12,300.00
Supply Pastor	0.00	918.68
Vacation Organist	200.00	400.00
Total Staff Salaries and Benefits	60,529.23	161,002.54
Stewardship		
Offering Envelopes	0.00	602.65
Stewardship - Other	0.00	72.64
Total Stewardship	0.00	675.29
Supplies		
Check Re-order		
Office Supplies		
Computer Software	0.00	539.88
Misc. Office Supplies	1,173.71	2,314.33
Office Supplies - Other	0.00	72.15
Total Office Supplies	1,173.71	2,926.36
Total Supplies	1,173.71	2,926.36
Technology		
Travel and Meetings	229.80	1,960.68
Conference, Convention, Meeting	670.00	880.00
Food and Drinks	0.00	339.10
Hotel Room	0.00	2,006.48
Mission Trip	0.00	320.00
Parking Fees	0.00	24.00
Travel	0.00	50.00
Total Travel and Meetings	670.00	3,619.58

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	YTD Budget	Annual Budget
Worship and Music		
Altar Flowers		
Easter Lilies	206.36	206.36
Altar Flowers - Other	432.00	2,475.20
Total Altar Flowers	638.36	2,681.56
Altar Supplies		
Baptismal Shells	13.00	34.49
Candle Oil	51.52	192.83
Communion Cups	0.00	113.91
Communion Wafers	0.00	213.49
Communion Wine	0.00	311.04
Total Altar Supplies	64.52	865.76
Choir Supplies		
Computer Software - Worship	0.00	479.00
Copyright Licensing		
General Worship and Music Books		
Devotionals	95.43	391.68
Total Books	95.43	391.68
General Worship and Music - Other	0.00	2,747.02
Total General Worship and Music	95.43	3,138.70
Organ Maintenance		
Piano Maintenance	0.00	255.00
Robe Replacement and Maintenance	0.00	36.00

12:39 PM
05/10/17
Accrual Basis

Eden Lutheran Church
All Income and Expenses - Current and YTD
April 2017

	YTD Budget	Annual Budget
Special Service Supplies		
Palm Strips	29.90	29.90
Seder Meal	0.00	47.70
Total Special Service Supplies	29.90	77.60
Worship and Music - Other	0.00	757.25
Total Worship and Music	828.21	8,290.87
Total Expense	113,629.96	366,042.72
Net Ordinary Income	767,848.20	705,351.71
Other Income/Expense		
Other Income		
Pass Thru Gifts	0.00	615.00
Total Other Income	0.00	615.00
Net Other Income	0.00	615.00
Net Income	767,848.20	705,966.71

1:57 PM

05/05/17

Cash Basis

Eden Lutheran Church

Balance Sheet

As of April 30, 2017

	Apr 30, 17	Mar 31, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Debit Account Provident	794.85	1,300.23	-505.38
General Checking Provident	-662.13	-6,618.43	5,956.30
Mission Term CD Endowment	18,074.70	18,074.70	0.00
Provident Investment Fund	595,155.62	595,155.62	0.00
Provident Savings			
Altar Supplies	56.60	56.60	0.00
Anniversary Fund	160.00	160.00	0.00
Brothers In Christ	20,653.51	18,903.51	1,750.00
Building Fund	1,489.49	1,474.49	15.00
Choir Fund	2,098.03	2,098.03	0.00
Christian Education	2,612.80	2,612.80	0.00
Crum Trust Funds	138,729.80	138,729.80	0.00
Helping Hands			
Great Lakes Scrip	1,142.71	2,617.10	-1,474.39
Marie Callendars/Ralphs Rewa...	611.07	514.13	96.94
Helping Hands - Other	40.00	40.00	0.00
Total Helping Hands	1,793.78	3,171.23	-1,377.45
Homeless			
Hygiene Packs			
Candy Sales	80.00	80.00	0.00
Hygiene Packs - Other	355.18	355.18	0.00
Total Hygiene Packs	435.18	435.18	0.00
Homeless - Other	20.00	20.00	0.00
Total Homeless	455.18	455.18	0.00
Member Assistance	1,106.40	1,106.40	0.00
Memorial Fund	5,901.31	5,901.31	0.00
Mission Trips	455.00	455.00	0.00
Organ Fund	324.72	324.72	0.00
Outreach	4.48	4.48	0.00
Parking Lot Fund	17,721.95	17,721.95	0.00
Pastors Discretionary Fund	573.81	573.81	0.00
Reserve Fund	3,992.87	3,992.87	0.00
Scholarship Funds	7,280.15	7,280.15	0.00
Sound System/Technology Fund	975.00	975.00	0.00
Stewardship	1,903.59	1,903.59	0.00
VBS Fund	100.47	100.47	0.00
Youth Ministries	2,285.43	2,285.43	0.00
Provident Savings - Other	-19,636.61	-19,636.61	0.00
Total Provident Savings	191,037.76	190,650.21	387.55
ProvidentCD Scholarship	25,640.40	25,640.40	0.00
Total Checking/Savings	830,041.20	824,202.73	5,838.47
Accounts Receivable			
Accounts Receivable	-0.99	-0.99	0.00
Total Accounts Receivable	-0.99	-0.99	0.00
Total Current Assets	830,040.21	824,201.74	5,838.47
Fixed Assets			
Furniture and Equipment			
Storage Containers			
Purchase	31,926.98	31,926.98	0.00
Storage Containers - Other	24.75	24.75	0.00
Total Storage Containers	31,951.73	31,951.73	0.00

1:57 PM
 05/05/17
 Cash Basis

Eden Lutheran Church
Balance Sheet
 As of April 30, 2017

	Apr 30, 17	Mar 31, 17	\$ Change
Furniture and Equipment - Other	8,330.48	8,330.48	0.00
Total Furniture and Equipment	40,282.21	40,282.21	0.00
Total Fixed Assets	40,282.21	40,282.21	0.00
Other Assets			
Other Assets	3,250.64	3,250.64	0.00
Total Other Assets	3,250.64	3,250.64	0.00
TOTAL ASSETS	873,573.06	867,734.59	5,838.47
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-12,604.02	-11,813.25	-790.77
Total Accounts Payable	-12,604.02	-11,813.25	-790.77
Total Current Liabilities	-12,604.02	-11,813.25	-790.77
Total Liabilities	-12,604.02	-11,813.25	-790.77
Equity			
Opening Balance Equity	103,895.02	103,895.02	0.00
Unrestricted Net Assets	733,037.33	733,037.33	0.00
Net Income	49,244.73	42,615.49	6,629.24
Total Equity	886,177.08	879,547.84	6,629.24
TOTAL LIABILITIES & EQUITY	873,573.06	867,734.59	5,838.47

Multi-Peril Property

Occupancy	Address	Building	Personal Property
B1: Church/Offices	4725 Brockton Ave	\$2,774,000	\$417,000
B2: Fellowship Hall/Sunday School	4725 Brockton Ave	\$1,804,000	\$163,000
B3: Day Care	4725 Brockton Ave	\$872,000	\$131,000
B4: Lessors Risk	4725 Brockton Ave	\$708,000	
100% Total: \$6,149,000			
Blanket Building & Contents Coverage @ 90%: \$5,534,100			

This is not a contract or an offer of coverage. It is a description of coverages that can be purchased. Please refer to your insurance policy for a complete description of coverages, limitations, and exclusions.

Workers' Compensation

PROTECTING
THE GREATER
GOOD.



Carrier: Church Mutual Insurance Co
Policy Period: 05/20/2017 – 05/20/2018
A.M. Best Rating: A

Each Accident Limit: \$1,000,000
Disease Each Employee: \$1,000,000
Disease Policy Limit: \$1,000,000

Description	Code	Remuneration	Rate
Religious Staff	8840	\$132,464	.67
Religious Other	9015	\$0	7.30
Daycare	9059	\$118,710	4.29

VOLUNTEER LABOR COVERAGE – For medical payment claims as a result of injury to a volunteer. Not intended to cover volunteer construction or demolition workers.

Included Not Included

This is not a contract or an offer of coverage. It is a description of coverages that can be purchased. Please refer to your insurance policy for a complete description of coverages, limitations, and exclusions.

Umbrella Liability

PROTECTING
THE GREATER
GOOD.



Eden Lutheran Church of Riverside

Seven-figure court awards have become common today. The Umbrella Liability Policy helps protect you against the devastating effects of such a large award.

It provides greater limits of protection for your general liability, automobile, counseling, and employer's liability (workers compensation) exposures.

It **does not** provide greater limits of protection for: **Sexual Misconduct/Molestation, Directors & Officers Liability, Educators Legal Liability, Employment Practices Liability, Employee Benefits Liability and Uninsured/Underinsured Motorist on your auto policy.**

Limits of Insurance

\$2,000,000	General aggregate
\$2,000,000	Each occurrence of bodily injury and property damage
\$2,000,000	Personal and advertising injury

This is not a contract or an offer of coverage. It is a description of coverages that can be purchased. Please refer to your insurance policy for a complete description of coverages, limitations, and exclusions.

ELCA ENDOWMENT FUND POOLED TRUST

January 01, 2017 Through March 31, 2017

Account Number: E272444

Account Name: EDEN LUTHERAN CHURCH INVESTMENT FUND

EDEN LUTHERAN CHURCH
4725 BROCKTON AVE
RIVERSIDE, CA 92506ELCA Endowment Fund
8765 West Higgins Road
Chicago, IL 60631
Phone 800-638-3522 x2970**PORTFOLIO SUMMARY**

Asset Description	Market Value	Percent
FUNDA	521,936.39	100.00 %
	<u>\$ 521,936.39</u>	<u>100.00 %</u>

ACCOUNT ACTIVITY SUMMARY

Beginning Balance - Close of Business Dec 31, 2016	\$	0.00
Additions		500,000.00
Withdrawals		0.00
Reinvestment		4,359.47
Change in Market Value		17,576.92
Ending Balance - Close of Business Mar 31, 2017	\$	<u>521,936.39</u>

ASSET DETAILS

Asset Description	Shares	Market Price	Market Value
FUNDA	424.6627	1,229.061170	521,936.39
		Grand Total	<u>\$ 521,936.39</u>

INCOME DISTRIBUTIONS

Description	Date	Amount
EDEN LUTHERAN CHURCH EDEN LUTH CH END,CA,RIVERSIDE	03/31/2017	(4,359.47)
		<u>(\$ 4,359.47)</u>

ADDITIONS AND WITHDRAWALS

Purchase Details	Date	Price	Shares	Amount
FUNDA	01/10/2017	1,187.322245	252.6694	300,000.00
FUNDA	01/10/2017	1,187.322245	168.4463	200,000.00
FUNDA	03/31/2017	1,229.061170	3.5470	4,359.47
	Total Purchases			<u>\$ 504,359.47</u>

SERVICE AND FELLOWSHIP MINISTRY MINUTES
APRIL 5, 2017

Members present: Chairperson Pat Sinclair, Esther D'Aguiar, Marge Steinbrinck, Sandra Boyum

Meeting was held at Applebee's Restaurant.

Discussion:

March 19 -- March Meatball Madness went well. Suggestion for next year: substitute bread for the pasta.

April 16 -- Easter Breakfast Set-up at 10:00 on Saturday. The Anderson family will be in charge of the breakfast. Pat has purchased pastel tablecloths, plastic eggs, candy, and grass. S & F will clean up the tables before church.

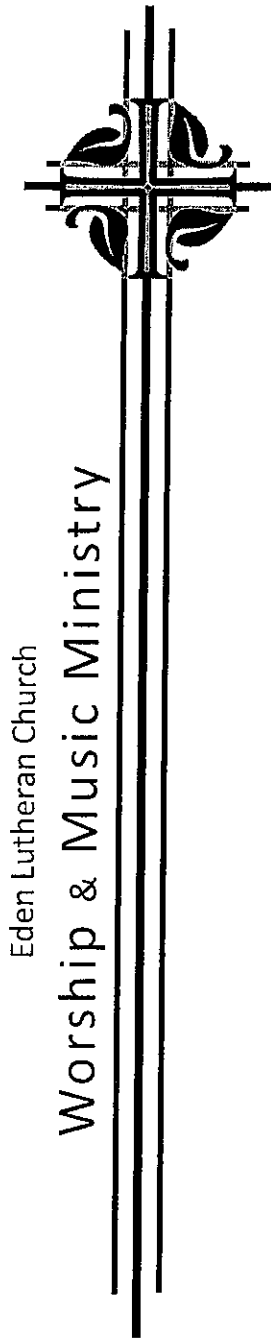
June 11 -- Potluck to Honor All the Volunteers
(note: Date changed from May 21 due to the congregational council voting)
The theme will be Spring. Set up will be 9:00 Sunday morning.
Pat will ask the Pastor to be in charge of recognizing the various volunteer groups.

July 4 -- Marge will take information to Trinity and Hope in June. The Anderson family will be in charge of cooking. S & F will set up tables at 10:00 on July 4.

August -- Ice Cream Social after worship service.

Submitted by

Marge Steinbrinck



Eden Lutheran Church

Worship & Music Ministry

Mission Statement

✱ ✱ ✱

The Mission of the Worship & Music Ministry shall be to assist in, and encourage the development of, the worship life of the congregation; and to see that the services of God's house are conducted regularly in accordance with the teachings of the Evangelical Lutheran Church in America.

Minutes

April 19, 2017

Present: Chair, Marilyn Anderson; Dick Anderson; Pr Linda Brown; Paula Smith, Council Rep

The meeting was called to order at 6:30 PM by Chair, Marilyn Anderson

Devotions were given by Dick Anderson

The Agenda was approved M/S/C

The Minutes were approved M/S/C

Pastor's Report: Open Door's Riverside will be including our facility on this year's tour. It will be held May 11 from 6-9 pm.

Council Report: Our motion to buy Mother's Day and Father's Day gift failed. I will be returning the order.

OLD BUSINESS:

1. Fund raising for the repair of the stained glass windows . It was Suggested a Temple talk on the windows along with the condition and value of the windows before we present repair costs to the congregation. Marilyn has started talking about each window, it's meaning, replacement cost and repair cost. We need to come up with some ideas for fundraising. OPEN
2. Cover for the organ: Carol spoke to David and, since he can now lock the organ, a cover is not necessary. CLOSED
3. Pastor and Marilyn will get with David at a later date to give him his evaluation. OPEN
4. The organ needs tuning. Marilyn asked David to check with Ryan to tune the organ. OPEN

(Continued on page 2)

(Continued from page 1)

5. Altar Guild addressed a concern regarding the flowers on Feb 19th stating that the vases contained wilted Lilies and alstroemeria that were dropping leaves. Cathy, will you check costs, etc with the florist you know? OPEN
6. We have received several complaints regarding the taste of the wine. Vapor caps are now being put on the trays after filling, hopefully this will alleviate the problem. UPDATE: Cathy commented last Thursday night (Maundy Thursday) that, even though the trays had been just filled, the wine still tasted bad. How much wine do we have left? I'll check with Altar Guild about finding a new source for the wine. OPEN

NEW BUSINESS:

1. Meal in the Upper Room (Just for the record):

Amount brought	Amount left:
Lamb 10 pounds	4 plates
Eggs 6 dz	13
Apples 15	4 plates
Dates 2 lbs	5 plates and one unopened bag
Walnuts 3 lbs	1/3 bag
Grapes 6 lbs	Lots
Matzo	3 plates

It was brought up that attendance at this event is getting low. Perhaps we need to think about skipping a year.

Devotions and Secretarial duties for April: Denise Olsen

NEXT MEETING : Wednesday, May 17 at 6:30 pm. Dick and I will be out of town so I've asked Cathy to conduct this meeting. I will get agendas to her before we leave.

MEETING ADJOURNED AT 7:55 PM

Landscaping Sub-Committee

Minutes Apr 18th, 2017

Present: Gloria Van Der Aarde, Susan Downer, Ron Smith and Ron Sinclair

First Stage

Planter areas near the front of the Narthex

- The committee members brought photographs and background info pertaining to the planter areas near the front of the church. All agreed the vegetation must be evergreen, with low water maintenance and grow close to the ground. We expect to have somewhat larger plants in the rear areas, next to the building. We are considering vegetation with thorns, such as bougainvillea, to discourage anyone wishing to camp out or hide on church property.
- The cypress tree located at the southerly corner of the Narthex remains a concern. We know the tree is healthy, and has deep roots which will not impair shrubbery plantings. We suspect it may cost several thousand to have it removed.

Motion: Approve funds up to \$500, from General Fund for plants, soil additives and upgrade to sprinkler system **(MSC)**

- Remove excess dirt from planters
- Modify/repair sprinkler system to provide adequate water
- We plan to prepare exhibits showing proposal ideas.

Next Meeting, June, Date TBD

Submitted by, Ron Sinclair

Nicole Torres

From: AmazonSmile <no-reply@amazon.com>
Sent: Wednesday, April 26, 2017 2:21 PM
To: info@edenlutheran.net
Subject: Welcome to AmazonSmile. Learn How to Grow Donations.

Welcome to



Your Account

Dear Eden Lutheran Church,

Thank you for registering Eden Lutheran Church at org.amazon.com and welcome to AmazonSmile, where Amazon donates 0.5% of the price of eligible smile.amazon.com purchases to the charities selected by customers. Your registration is now complete. We will reach out to you if there are any questions.

Next, spread the word to your supporters so they can generate donations for your organization when they shop. Log in to your [Org Central](#) account and click on Marketing Tools to access the following helpful tools.



**Helpful tools to grow donations
for your organization**

Unique AmazonSmile link

Always share your unique link in your email, social media and on your website. When customers sign up for AmazonSmile, they're asked to select one of over a million charities to support. When customers click on your unique link, they skip this charity selection process. Instead, they're taken to smile.amazon.com and are automatically asked if they want to support Eden Lutheran Church.

Your unique charity link: <https://smile.amazon.com/ch/95-1816012>

Ready-to-use web banner

You have access to a web banner that you can post in social media, email, and on your website.

Social media tools

You have access to ready-to-use Facebook and Twitter posts. These tools will help you spread the word on your organization's social media accounts in seconds.

**Anderson Professional Services
17620 Grand Avenue
Lake Elsinore CA 92530
951-678-2165**



Eden Lutheran Church
4725 Brockton Ave.
Riverside CA 92506

March 4, 2017

RE: 2015 Review of Financial Records

A review of the financial records of Eden Lutheran Church for the calendar year 2015 showed the records were in good order with the exception of the items listed under the 2015 Review of Financial Information and Related Records.

Of the items sampled there were very few items that were unavailable to review. With a new bookkeeper who did not prepare the reviewed financials, it is understandable that not all information is readily available.

There are a few recommendations in order to be in compliance with state law regarding payroll regulations.

Overall, the records are in good order and present reliable financial information.

Sincerely,

Kristine M. Anderson

Eden Lutheran Church 2015 Review of Financial Information and Related Records

Bank Accounts

An examination of the three bank accounts that Eden Lutheran Church has resulted in the following:

- 1) Provident Bank – General Account – Ending in 3471
 - a. 5 statements were originally missing along with the bank reconciliation
 - i. Statements were provided at a later date; new bookkeeper was put on the account in order to be able to download and print statements
- 2) Provident Bank – Debit Card Account – Ending in 3521
 - a. 7 statements were originally missing along with the bank reconciliation
 - i. Statements were provided at a later date; new bookkeeper was put on the account in order to be able to download and print statements
- 3) Provident Bank – Savings Account – Ending in 3835
 - a. 6 statements were originally missing along with the bank reconciliation
 - i. Statements were provided at a later date; new bookkeeper was put on the account in order to be able to download and print statements

Recommendation: Assure that all bank statements are downloaded and the QuickBooks reconciliation is stapled to the bank statement. These would be filed either in a 3-ring binder or in folder per account.

Counters Reports

An examination of the counting sheets for each week resulted in the discovery that one sheet for 2/1/15 was missing. There were only two incidents that only one signature was on the counting sheet for verification of counters. There was one error on 3/30/15 with the coin amounts not brought over.

Recommendation: It is recommended that the date of the collection (either Sunday or the special offering) be put on the counting sheet in order to verify that all the dates are accounted for. The actual date of the count could be listed where the counters sign.

Payroll

An examination of the payroll reports resulted in the discovery of two payroll reports missing for 1/15/15 and 9/15/15. There were also incidents where the payroll checks were dated before the end of the payroll period. All reports were submitted based on an excel spreadsheet rather than recording through a time clock. Some of the submitted spreadsheets indicated that no lunch was taken for a day. There were no signatures on the spreadsheets to indicate that someone had reviewed and approved the spreadsheet for payroll submission.

Recommendation: Change the payroll pay dates from the 15th and the 30th to the 5th and the 20th. The change in the dates would allow time for an accurate time worked along with a designated person to review and sign off on hours. A time clock will give an

accurate time that employees work. Employee law requires that employees take a lunch after 5 hours of work. The employer and employee can waive the lunch period if the shift will be completed within a 6 hour period. The penalty for not providing a lunch to an employee is the payment of one hour. There are also rules on who can be placed on salary pay versus hourly (exempt versus nonexempt).

Vendors

An examination of the vendors along with the invoices provided the discovery of the vendor that is providing babysitting services. This vendor is not in the business to provide babysitting services and is under the direct control of the church. There was one incident (check for benevolence) where there was no invoice or backup paperwork for a check that was written.

Recommendation: The babysitting vendor should be classified as a non-exempt employee, be put on the payroll and appropriate payroll taxes taken out of their check in order to comply with employee law. A copy of the submittal form for benevolence should be kept as backup for check written.

Financial Reports

A limited review of the financial statements compared to the counting sheets showed some discrepancies in the reporting of the income. An example of the total of the counting sheets for the income from the Preschool added up to \$2400 for the year, yet the financials show \$1600. There is a different amount of the loose offering on the counting sheets versus the financial statements.

Recommendation: A copy of the counting sheet should be attached to the printed copy of the entry into the QuickBooks system for the inputting of income providing the backup for the reconciliation of the two.