

ANNUAL REPORT

2022

6700 46TH PLACE NORTH, CRYSTAL, MN 55428

Senior Pastor's Report

Written by Pastor Jerod Freeberg

Grace to you and Peace from God our Father and our Lord and Savior Jesus the Christ, Amen.

What an incredible first year we have had together in ministry at St. James!

Last year as we began our ministry together we sat down for 1-to-1 meetings so I could get to know each of you, as well as your hopes and dreams for the congregation.

During those interviews many of you said it was your greatest desire for St. James to grow in membership, and I am happy to announce that since those interviews we have had at least 12 visitors become regular worship attendees and beloved members of our community!

One of the many things that contributed to this success was the excitement we generated this year from the many congregational celebrations we had. The first of these celebrations was Holy Week. During Holy Week we partnered with NEAR food shelf to help us celebrate Maundy Thursday, the day we remember Jesus' command to "love one another as I have loved you" and donated over \$2,400 to help fight hunger in our community. We also celebrated Good Friday with a passion drama put on by the people of St. James in collaboration with noted poet Joe Davis. Finally, we ended the week with a banner celebration of Easter with a giant Easter Egg Hunt, Confetti Cannons and champagne to help us celebrate the Risen Christ! We continued our year of congregational celebrations with our Pentecost potluck and bake off, followed by our celebration of Pride Sunday, reminding us that God loves all people as they were created, and rounded it out with our celebration of God's Work Our Hands Sunday when we welcomed families back to church and partnered with Agate Housing to pack supplies for those who are unhomed.

This year we have also been working on building relationships. As I mentioned early in the year I had the opportunity to meet with many of you one on one to hear about your hopes and dreams for St. James. Those same one on one conversations along with the many wonderful conversations I have with many of you as part of our Coffee and Cards and Coffee and Crafts meetings have helped me to get to know many of you and the gifts you bring to the community.

This year we have also been working hard to build our relationship with the Montessori. Together the Montessori leadership and leadership from St. James have begun the hard work of crafting a new lease agreement that will serve St. James and

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Evergreen for years to come. Through this strengthened partnership we were also able to collect toys for kids in the community who might not have otherwise received toys for Christmas.

Additionally, this year we resumed in person communion, held First Communion, distributed Bibles to our Sunday School Students, and held Vacation Bible School. We also applied for and will receive an Employee Retention Tax Credit from the federal government which will net us nearly \$35,000. We are also excited to announce that we were voted “Best Place of Worship” and “Best Choir Music Program” by the readers of the Sun Post for 2022!

Finally, I would like to thank the St. James Staff, and Council for their leadership this year, and I would like to thank the congregation for their outpouring of support. St. James, we have done so many wonderful things this year and I can’t wait for what 2023 will bring!



Pr. Jerod

Associate Pastor’s Report

Written by Kyle Hanson

2022 was quite a year! My main role in our community is to plan meaningful worship experiences. I am so grateful for all of the staff and volunteers that contributed to our worship experiences this year. Especially to Mary Brown, who plays such an important role in our worship and to Deanna who has turned into an amazing videographer, recording artist and planner! It is a joy working with this team. And thanks to Amanda for making the slides and helping keep us organized.

We started 2022 with Epiphany and with a theme of “I’m gonna let it shine!” and we confessed that we failed to see the light and called on God to give us courage to step into the light to be bearers of love, compassion and justice.

Lent was really powerful this year. It felt so good to be back in person during this season of lament and pondering. Our theme for Lent was “My Soul is Thirsting.” and we sang psalms to God crying out for a deeper relationship with our creator.

Maundy Thursday was impactful, as we shared the story of Jesus last night, and gathered around the table to commune together. We ended the evening with campfires and smores.

Our Good Friday Movie Premier was one of the most moving worship services I have had the privilege of being a part of. Our “Movie Stars” did an amazing job of telling the story of the crucifixion of Jesus and we ended the evening by rolling the stone in front of the sanctuary.

Easter Sunday was like no other we have experienced at St. James. We had an Egg Hunt, Confetti, Champagne and Sparkling Juice for communion, a brass ensemble and had the largest crowd in years to celebrate the reversal of death to new life.

Our theme for the Easter Season was “Rise UP!” and we were called to rise up in our communities and show the ways that we represent Christ in the world.

Pentecost Sunday was celebrated with a moving worship service that called for the Holy Spirit to Come to us. And later we participated in the EPIC water fight and the Great St. James Bake Off.



As we returned from our summer vacations our theme for the Fall was “Be Thou My Vision” and we asked God to help us to see where this church is heading next. On rally Sunday we packed hundreds of food kits for people experiencing homelessness and had a great potluck meal.

We gathered on All Saints Sunday and had a touching service to remember all the saints in our lives who have gone before us. Members brought photographs of their loved ones and we sang “For All The Saints who from their labors rest.”

Finally in Advent we gathered for the theme of “Come Now O Prince of Peace” and gathered hats, gloves and coats for Agate Housing and Services. I provided Wednesday Night Facebook Live worship during the weeks of Advent. We raised funds and sang at our Advent Concert. We had an energetic kids program and enjoyed having kids be part of worship. We ended the year with our candlelight Christmas Eve Service and it was so good to have the choir back live this year.

It continues to be my great privilege to serve this congregation and my great joy to worship with you each week!

Pastor Kyle

Council President's Report

Written by Mark Viste

Friends in Christ,

2022 has been an important, transitional year for St James. We've welcomed a new pastor. We've thrown the doors open on our post-Covid life together. We have worked to discern where the Spirit is leading our congregation. St James continues to provide remarkable worship opportunities and meaningful fellowship. We've even been recognized as the best place to worship with the best choir/music program by Sun Media! Our mission to bring the light of Christ to our community remains as important as ever.

From a financial standpoint, we are ending the year in better shape than expected. The 2022 budget returned to a full-time pastor and required \$85K more than we received in 2021. We developed a three-year plan, in which giving would increase about 10-15% each year for three years, after which we would be on firmer footing. For those three years, we would use legacy funds to bridge the gap.

In 2022, we planned to expend \$55K of reserve funds. In June, giving had not increased enough, and it looked like our reserves might be used up too soon. However, due to exceptionally generous year end giving (thank you!), we ended the year using only about \$30K of our reserves; the plan is working.

The challenge of the plan is that we need even more generosity for next year. Our preliminary 2023 budget indicates a \$40K gap between 2022 giving and 2023 expenses. For the next year or two, we could fill the gap with our reserves. However, in the long run, and on an ongoing basis, we need to ask even more from our generous members to maintain our current budget.

Beyond finances, this year, we have been blessed with a net increase in membership. Our new members are a sign of the future of St James, and they're just fun people to get to know. However, membership continues to be a challenge. In the 1950s, the Spirit was active in our neighborhoods, building many ELCA churches, each serving hundreds of members. In the past decades, the Spirit seems to be doing something different from the '50s. None of these churches have membership levels comparable to the time when we built this infrastructure. For St James, that has meant that the work of supporting the church happens through asking a smaller group of volunteers to do more. With 60-80 people coming to church on a typical Sunday, simply maintaining the basic functions of the church can be increasingly difficult.

The strain on volunteer time has become more apparent in the past year. Funeral lunches have become a challenge to sustain. It is increasingly difficult to maintain the work of Altar Guild to support one of our most basic needs, providing the sacrament of communion. Confirmation classes are attended in low single digits; this does not provide the rich opportunities for students to learn from peers that previous classes had. We continue to do many things and to do them well. But in important ways, the mismatch of our membership levels and the size of our building is challenging our ability carry out our mission of bringing the light of Christ to our neighborhood.

In the long run, St James needs to have markedly higher membership to support our mission with both dollars and energy. This year we have considered strategies for enhancing membership and tried some innovative approaches. We've promoted a spirit of welcome across diversity in gender identity, opening ourselves to a mission field of Lutherans who have historically not felt welcome in the churches they grew up in. We've reached out to the community in events like the innovative Easter services inside the church and dynamic Trunk-or-Treat events outside. We've offered hot dogs on the lawn. We've started a raffle for new attendees to worship. Membership has gone up... but at a rate that, ten years from now, would still leave us well below the levels we collectively built these churches for.

We are stewards not only of St James, but of the ELCA church in the north metro suburbs. There are several other neighbor churches in a similar situation. Combining forces with one or more of these churches offers the opportunity to expand membership much more rapidly than we've managed over recent years. I believe it's time to begin exploring this possibility. Mergers do not necessarily work out well, and there's no guarantee that explorations would lead to anything. But by starting to explore the possibility early, while we still have a lot of flexibility, we have the best chances of finding a good fit. Or, perhaps, the exploration will help us to discern what unusual key strengths St James has, which we need to work on by ourselves.

The Spirit is alive and active at St James. It has been an honor to serve as president during this transitional period. I am grateful to our amazing staff. I grateful for all of you. I look forward to seeing where the Spirit leads us next.

*Yours in Christ,
Mark Viste
Council President*



2022 Year in Review

January

- Pastor Jerod Freeberg began as our new senior pastor on January 3. We celebrated his installation on January 30th during worship.
- Our online Zoom worship continued at 8:30 a.m. Sunday mornings and in-person worship at 9:45 a.m.
- The youth went to the MN Zoo and the Shake Shack for a fun dinner
- We held our annual meeting via Zoom and in-person on January 30

February

- The youth went snow tubing

March

- Lenten worship was held beginning Ash Wednesday, March 2 at 6:30 p.m. and by Pr. Kyle on Facebook Live at 7:30 p.m.
- Lent kits were available for pick up at church.
- St. James hosted Agape and Joe Davis on March 11th for a joint Wildfire event
- The youth played laser tag
- With the help of Deanna Loken, there was a virtual art show on Zoom on March 13 that allowed people to share their favorite pieces of art with others.

April

- Maundy Thursday was celebrated with Zoom worship at noon and in-person worship at 6:30 p.m. First Communion was also celebrated during the in-person worship service. There was also a community meal prior.
- Good Friday worship was held via Zoom at noon and in-person at 6:30 p.m. with a bonfire following.
- Easter was a huge celebration with champagne for communion, a live brass quartet, bubbles and confetti canons. We also hosted an Easter egg hunt prior to worship in the narthex. Worship was held on Zoom at 8:30 a.m. and in-person at 9:45 a.m.
- A flower fundraiser was held to raise funds for summer camp.
- The youth tackled an escape room

May

- We hosted a spring clean up day on May 7



St. James' 2022 Staff Members

Jerod Freeberg
Pastor

Kyle Hanson
Pastor

Amanda Burns
Director of Communications and Finance

Ryan Walesch
Youth Director

Mary Brown
Ringing Praise Director and Organist

Deanna Loken
Choir Director

Amy Jermstad
Sunday School Coordinator

Andy Oien
Worship Screen Sharing



Average Weekly Worship Statistics

- ◆ Zoom: 19
- ◆ Facebook (LIVE and YouTube after): 147
- ◆ In-person: 73

Average Weekly Sunday Worship Trends

2022	239 (includes views on Facebook & Youtube, Zoom and in-person)
2021	103 members + numerous viewing online only via Facebook postings
2020	100 households
2019	128
2018	139



June

- Celebrated Pride Sunday with a neighborhood parade
- We hosted a Pentecost Party with an epic water balloon fight, the Great St. James Bake Off and a potluck after in-person worship
- The youth went to Dave & Busters
- St. James participated in a Wildfire Pig Roast benefit at House of Hope for One Meal
- A group of volunteers started a Hotdog Wednesday handing out free hotdogs on the corner of Hampshire & 47th.

July

- The youth went on a 5 day trip to Duluth

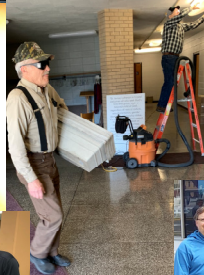
August

- St. James held a successful garage sale August 3-6
- St. James kids attended Camp Onomia July 31-August 5
- We hosted VBS during the day put on by Camp Onomia August 8-11



September

- Rally Day had a hotdog and games celebration outdoors
- God's Work Our Hands Sunday packaged kits for Agate Housing
- Choir and bells resumed meeting.
- We started selling RaiseRight gift cards
- We started Family Sundays the third Sunday of the month
- 3rd & 4th graders received Bibles
- We started a program called Coffee & Cards and Coffee & Crafts to engage in social time during the week.



October

- Global Health newborn kits were assembled with supplies that were collected throughout the year.
- St. James held it's second Trunk or Treat on October 29th 2-4 pm Hundreds of neighbors attended the event!
- We installed a new copier in the office



November

- All Saints' Sunday was celebrated both in-person and on Zoom.
- Advent began and included a Wednesday evening Facebook Live worship service at 6:30 p.m.
- NEAR Food Drive.
- St. James quilters put up tons of beautiful quilts in the sanctuary and narthex.
- Give to the Max Day raised money for the Helping Our Neighbor fund.

December

- ELCA good gift donations were collected to purchase family farms.
- Donations were collected to provide a hot chocolate bar for the Forest Elementary School staff members.
- A Christmas program was put together by Deanna Loken for in-person worship on December 18th
- Christmas Eve worship was held at 4:30 p.m. in-person only.
- Christmas Day (Sunday) worship was offered on Facebook Live by Pr. Kyle Hanson at 9:00 a.m.
- We held an impromptu toy drive in collaboration with Evergreen Montessori
- We also collected supplies for Agate Housing & Services.

Support in 2022

St. James supported the following through very generous gifts in 2022:

- Agate Housing & Services: \$1,546.95
- Avenues for Youth: \$348.95
- Feed My Starving Children: \$225
- Forest School: \$993.95
- Loaves & Fishes: \$500
- NEAR Food Shelf : \$5,848
- ELCA Good Gifts \$655
- The Lift Garage: \$325

Thank you!



Altar Guild Report

COVID has changed many things including how things are done in the Altar Guild. In the beginning, when the pastors were doing Zoom services from their homes, Altar Guild took a break. When the pastors went back into the church to do Zoom services, we were there every Sunday to see that they had the bread and wine for communion. When people first came back into the church for services, they were provided with small, individual communion kits but the Altar Guild still saw to it that the pastors had bread and wine at the altar. Candles were lit and clean-up after service was done. The guild has also helped at a number of funerals.

Now we're back to near normal communion and the guild is busy every Sunday morning preparing and cleaning up. We are a group of 6, one of us a man. We could use more members as more hands make lighter work. It's a commitment of only about 1 hour every 4 weeks. We've streamlined our procedures to make things as simple as possible. You always work with a partner so are never totally responsible for getting things set up. It's a lovely way to serve the church and a very necessary part of church life.

Ebay Report

In 2022 Ebay raised 2,066.00 for the general fund. This is less than previous years for 2 reasons. In the first quarter of the year Ebay changed and Orla McClure worked hard to set up a new Charitable account for us. We were not able to sell during that time. From June to December Kristine Nymoen was dealing with health problems. They could use someone else to help with listings & shipping. Our faithful donors came through for us for which we heartily thank them.

Annual Congregational Meeting Agenda

January 29, 2023
Sanctuary 10:45 a.m.

Call to Order: Mark Viste

Opening Prayer: Pastor Jerod Freeberg

Secretary's Report: Sonya Lodahl

Pastors' Reports: Pastor Jerod Freeberg, Pastor Kyle Hansen

President's Report: Mark Viste

Treasurer's Report: Tim Frater

Presentation 2023 Budget: Tim Frater, Mark Viste

Action on 2023 Budget Mark Viste

Election of Church Leaders: Mark Viste

Benediction: Pastor Jerod Freeberg

Adjournment Mark Viste



Parochial Report for 2022

	Baptized	Confirmed
Membership as of December 31, 2021	978	701
Members received during 2022		
By Baptism: Children (15 yrs. or younger)	1	0
By Baptism: Adults (16 yrs. or older)	0	0
By Affirmation of faith:	0	0
By Transfer from ELCA congregation	5	4
By Transfer from other Lutheran congregation	0	0
From non-Lutheran congregation	0	0
From other sources	0	0
Total Members Received in 2022	6	4
Baptized Members Confirmed in 2022		0
Members Removed During 2022		
By Death	6	6
By Transfer to other ELCA congregation	2	2
By Transfer to other Lutheran congregation	0	0
By Transfer to non-Lutheran congregation	0	0
For statistical adjustment	0	0
For other reasons <i>(such as inactivity)</i>	0	0
Total Members Removed in 2022	8	8
Membership as of December 31, 2022	976	697
Total number of giving units in 2022:	117	



2022 Annual Meeting Minutes

January 30, 2022
In person and on Zoom

Call to Order: President Mark Viste called the meeting to order at 11:08 and announced that the requirements for a quorum had been met.

Opening Devotions: Senior Pastor Jerod Freeberg led us in prayer for thanks and praise for doing the work of the church and blessed the assembly.

Secretary Report: President Mark Viste requested questions or corrections, none were given and a motion was made to approve the report. Seconded by Joel Anderson.
Yay48 Nay=0

Pastors' Report: Pastor Jerod Freeberg was installed as Senior Pastor today, January 30, 2022. He continues to enjoy meeting the congregation in person and on zoom.

Associate Pastor Kyle Hanson recalled the start of covid and how we were all affected, the retirement of Pastor Randy, the large number attending services via Zoom and exciting events like trunk or treat, confirmation, donations to food shelves, quilt give-away, and the installation of a new Senior Pastor.

Treasurer's Report: Treasurer Joel Anderson made a motion to approve the 2021 financial statement, seconded by John Lindstrom. Joel made note of the excess in the mission and ministry fund at the end of 2021 was reflected in a dedicated account and removed from the PPP loan revenue line item in the 2021 activity statement. This excess amount will be used in the 2022 budget. Joel also noted that giving and spending were both below budget in 2021, the latter mainly due to Pastor Kyle operating as the sole pastor for most of the second half of 2021. Joel noted the balance of the Thrivent loan at the end of 2021 is approximately \$510,000. The capital fund dedicated account, the account from which the thrivent loan payments are made, has about \$21,000 at the end of 2021, over three months' worth of loan payments. Mark Viste called for a vote to approve the 2021 financial statement, and by show of hands, was approved.

Presentation and adoption of 2022 budget: Joel Anderson first reviewed and then moved that the proposed budget as presented in the Annual Meeting Report be approved.
Yay 48 Nay=0

President's Report: Mark Viste stated that it was a challenging and creative year for in-person church. PPE loans were tapped, a budget was built to reflect pre-pandemic budgets with it not being unusual to have a \$30,000 deficit. The budget will need to be monitored closely. It was exciting to reach so many parishioners on-line.

Building an Inclusive Church: Janeen Oien's pronouns are she/her. She stated that we had an amazing Pride Sunday with rainbow flags and neighbors clapping as the congregation paraded in the neighborhood. Jesus and his ministry are about divine love which describes the inclusive church. We are challenged to live out God's love towards those who have been harmed by the church. The goal is to vote to be a designated "Reconciled in Christ Church". The work is ongoing and anti-racist, caring for our neighbors of color to lift their voices.

Election of Church Leaders: Mark Viste reviewed the 2022 Annual Meeting Ballot and made a motion to approve the nominations as printed in the report. Sonya Lodahl and John Lindstrom both seconded. Yay 48 Nay=0

Benediction: Pastor Jerod gave the benediction.

Adjournment: Mark Viste made a motion to adjourn the St. James Annual Congregational Meeting. Joel Anderson and Janeen seconded and the motion passed at 11:50am.

Respectfully submitted,
Mary Bareis



2023 Annual Meeting Ballot

Council Position

Term

Officers

President	Mike LaMotte	1st year, 1st term
Vice President	Orla McClure	1st year, 1st term
Secretary	Sonya Lodahl	1st year, 1st term (* filled in mid-term in 2022)
Treasurer	Tim Frater	2nd year, 1st term

Council members at large

Continuing:

John Nymoen	2nd year, 1 st term
Linda Omark	1st year, 1st term (* filled in mid-term in 2022)
Odel Scott-Hopkins	2nd year, 1 st term
Kristine Nymoen	2nd year, 1 st term
Hunter Capers (youth)	2nd year, 1 st term

New:

Jeannette Valentine	1 st year, 1 st term
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Nominating Committee (6 needed, at least two from members leaving council)

Shayna Anderson
Mary Brown
Joyce Held
Janeen Oien
Stan Tikkanen
Mark Viste

Minneapolis Area Synod Assembly Voting Delegates (4 lay voting members, including one youth)

Jim & Jeannette Valentine
Ken Zieska
Hunter Capers -youth



Statement of Financial Position 2022

	Year to Date Balance	Year Begin Balance	Year to Date Change	Balance Last Month	Year to Date Last Year
Assets					
Checking and Savings Accounts					
100 Checking Account 1 - General	0.00	0.00	0.00	(4,641.91)	0.00
101 Checking Account 2 - Dedicated	119,286.38	84,384.96	34,901.42	24,661.82	84,384.96
113 Ebay Bank Acct	500.00	500.00	0.00	500.00	500.00
Checking and Savings Accounts Totals:	119,786.38	84,884.96	34,901.42	20,519.91	84,884.96
Savings and Investments					
107 Pooled Trust-Endowment	67,086.56	73,711.92	(6,625.36)	61,794.67	73,711.92
109 Vanguard Endowment	59,692.24	70,398.82	(10,706.58)	54,750.66	70,398.82
108 Mission Investment Fund-Endowment	69,319.45	67,509.95	1,809.50	68,833.73	67,509.95
102 Vanguard Money Market-Dedicated interest	454.17	447.24	6.93	450.23	447.24
103 MIF Demand MM Account-dedicated	100,000.00	150,000.00	(50,000.00)	150,000.00	150,000.00
104 MIF M.M. dedicated interest	2,151.23	1,304.93	846.30	1,883.08	1,304.93
Savings and Investments Totals:	298,703.65	363,372.86	(64,669.21)	337,712.37	363,372.86
Church Properties					
110 Cemetary Lots	2,000.00	2,000.00	0.00	2,000.00	2,000.00
111 Building and Grounds	2,713,809.71	2,713,809.71	0.00	2,713,809.71	2,713,809.71
112 Furniture and Fixtures	129,250.00	129,250.00	0.00	129,250.00	129,250.00
Church Properties Totals:	2,845,059.71	2,845,059.71	0.00	2,845,059.71	2,845,059.71
Total Assets:	3,263,549.74	3,293,317.53	(29,767.79)	3,203,291.99	3,293,317.53
Liabilities					
Payroll Withholdings					
201 Payroll W/H - Federal Tax	0.00	0.00	0.00	0.00	0.00
202 Payroll W/H - MN tax	0.00	0.00	0.00	0.00	0.00
203 Payroll W/H - FICA	0.00	0.00	0.00	0.00	0.00
204 Payroll W/H - Medicare	0.00	0.00	0.00	0.00	0.00
205 Pre-tax retirement W/H	0.00	0.00	0.00	0.00	0.00
206 FSA Healthcare W/H	0.00	0.00	0.00	0.00	0.00
207 Tax free Health Insurance W/H	0.00	0.00	0.00	0.42	0.00
208 Taxable Health Insurance Deduction	0.00	0.00	0.00	0.00	0.00
209 Employee Funded Life Insurance	0.00	0.00	0.00	0.00	0.00
Payroll Withholdings Totals:	0.00	0.00	0.00	0.42	0.00
Other Liabilities					
210 Thrivent Mortgage	454,256.66	509,979.70	(55,723.04)	458,980.36	509,979.70
211 Assessments	0.00	0.00	0.00	0.00	0.00
212 PPP Loan	0.00	0.00	0.00	0.00	0.00
Other Liabilities Totals:	454,256.66	509,979.70	(55,723.04)	458,980.36	509,979.70
Total Liabilities:	454,256.66	509,979.70	(55,723.04)	458,980.78	509,979.70

	<u>Year to Date Balance</u>	<u>Year Begin Balance</u>	<u>Year to Date Change</u>	<u>Balance Last Month</u>	<u>Year to Date Last Year</u>
Net Assets					
Net Assets					
300 Net Assets	2,590,006.70	2,548,952.87	41,053.83	2,574,291.72	2,565,758.07
Dedicated Accounts					
Without Donor Restrictions	219,286.38	234,384.96	(15,098.58)	174,661.82	234,384.96
With Donor Restrictions	0.00	0.00	0.00	0.00	0.00
Dedicated Accounts Totals:	219,286.38	234,384.96	(15,098.58)	174,661.82	234,384.96
Current Period Changes to Net Assets	0.00	0.00	0.00	(4,642.33)	(16,805.20)
Total Net Assets:	2,809,293.08	2,783,337.83	25,955.25	2,744,311.21	2,783,337.83
Total Liabilities & Net Assets:	3,263,549.74	3,293,317.53	(29,767.79)	3,203,291.99	3,293,317.53

Statement of Activities 2022

Account Shortcut and Description	YTD Actual	YTD Budget
Income		
Offerings		
400 Envelope Offerings	324,502.10	280,000.00
402 Loose Offerings	13,960.45	1,500.00
406 Seasonal Offerings	3,292.00	5,000.00
403 Sunday School Offering	0.00	0.00
Offerings Totals:	341,754.55	286,500.00
Other Income		
408 Rents	39,352.44	42,864.00
410 Thrivent Choice	584.00	1,000.00
412 Ebay Income	2,205.92	0.00
414 Other donations and miscellaneous income	6,589.60	12,500.00
407 Confirmation Fees	125.00	0.00
Other Income Totals:	48,856.96	56,364.00
Income Totals	\$390,611.51	\$342,864.00

Expense

Worship		
500 Worship supplies	1,613.58	2,500.00
501 Copyrights	257.31	1,000.00
503 Piano and Organ	0.00	750.00
504 Nursery Attendant	0.00	500.00
505 Pulpit Supply	0.00	0.00
Worship Totals:	1,870.89	4,750.00
Children's Ministry		
510 Child in our Hands	220.30	0.00
511 Sunday School Curriculum	577.30	1,000.00
512 Sunday School Resource	0.00	0.00
513 Family Ministry Programs	143.38	0.00
514 VBS	1,500.00	1,500.00
Children's Ministry Totals:	2,440.98	2,500.00
Hospitality and Outreach		
520 Advertising	1,961.35	3,000.00

Account Shortcut and Description

	<u>YTD Actual</u>	<u>YTD Budget</u>
522 Website	15.00	750.00
521 Outreach	77.50	3,000.00
Hospitality and Outreach Totals:	2,053.85	6,750.00

Youth and Family

525 Confirmation	0.00	1,000.00
526 Sr. High Mission Trip	1,500.00	1,500.00
527 Youth Events	500.00	500.00
Youth and Family Totals:	2,000.00	3,000.00

Congregational Life

530 Congregational Life	1,203.46	2,500.00
531 Adult Education/Council	0.00	500.00
532 Stewardship	1,241.34	750.00
533 Wildfire/Bonfire	750.00	1,500.00
534 Inclusive Church/Racial Justice	155.00	1,500.00
545 Pushpay	3,327.15	3,600.00
547 Pastoral Care Consulting	0.00	500.00
Congregational Life Totals:	6,676.95	10,850.00

Benevolences

535 ELCA	8,500.00	8,500.00
536 Lutheran Social Service	500.00	500.00
Benevolences Totals:	9,000.00	9,000.00

Administration

540 Bank and Service Fees	400.69	600.00
541 Telephone	4,252.12	3,600.00
542 Postage	896.20	1,000.00
543 Office Supplies	5,337.89	5,500.00
544 Office Equipment	9,132.88	10,000.00
546 Zoom Services	2,364.34	2,600.00
Administration Totals:	22,384.12	23,300.00

Miscellaneous Expenses

550 Delegates	560.00	900.00
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Salaries

555 Pastors Salaries	55,449.95	56,491.06
556 Pastors Housing Allowances	64,031.16	62,840.00
557 Staff Salaries	120,026.10	120,132.96
Salaries Totals:	239,507.21	239,464.02

Benefits

560 FICA - EER	8,054.69	9,190.17
561 Cont. Ed. & Prof. Exp - Associate Pastor	0.00	600.00
562 Mileage	0.00	1,250.00
563 Pr. Benefits	38,974.79	39,164.21
564 Staff Benefits/Continuing Ed	0.00	1,000.00
565 Cont. Ed & Prof. Exp.- Sr. Pastor	0.00	1,200.00
Benefits Totals:	47,029.48	52,404.38

Account Shortcut and Description**YTD Actual** **YTD Budget****Property Expenses**

570 Snow Removal	2,625.00	4,000.00
571 General Maintenance	18,294.90	13,000.00
572 Grounds & Mowing	3,210.00	3,210.00
580 Maintenance Equipment & Supplies	2,745.27	3,000.00
Property Expenses Totals:	26,875.17	23,210.00

Utilities

575 Heat	14,449.21	10,000.00
576 Sewer and Water	7,023.55	6,000.00
577 Trash and Recycling	3,980.39	3,480.00
578 Electricity	20,031.37	18,000.00
Utilities Totals:	45,484.52	37,480.00

Insurance

585 Insurance	14,298.88	15,378.00
Expense Totals:	420,182.05	428,986.40

Income –Expense **(\$29,570.54)** **(\$86,122.40)****Non-Recurring Income**

415 PPP Loan/ETC	0.00	0.00
416 prior year m&m reserves	9,570.54	36,560.68
417 Prior year legacy gift	20,000.00	20,000.00
Non-Recurring Income Totals:	29,570.54	56,560.68

With non-recurring income included:**Income –Expense** **\$0.00** **(\$29,561.72)**

Dedicated Accounts 2022

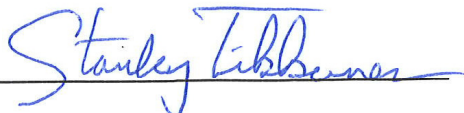
Account Shortcut and Description	Beginning Balance	Month Credits	Month Debits	YTD Credits	YTD Debits	Ending Balance
General Fund						
Dedicated Accounts						
900 Memorial Fund	5,806.17	87.04	77.04	454.04	1,333.54	4,926.67
901 Flowers	2,708.61	128.25	198.00	1,138.75	1,036.38	2,810.98
902 Capital Fund Drive	20,799.14	9,709.54	6,158.00	75,035.30	67,738.00	28,096.44
905 Funerals & Funeral Lunches	3,411.69	0.00	0.00	1,850.00	945.58	4,316.11
906 Youth Activities	(292.18)	160.00	301.57	1,955.31	1,539.10	124.03
907 Kid Pack	1,082.59	0.00	0.00	380.00	0.00	1,462.59
908 Mission Future 4KIDZ	1,591.15	0.00	0.00	0.00	0.00	1,591.15
910 Revolving/Transfer/Misc	1,849.79	1,485.95	1,498.95	5,490.40	5,268.39	2,071.80
911 Mont. Drinking Fountain	4,250.00	0.00	0.00	0.00	4,250.00	0.00
912 Hospitality Fund	983.20	0.00	0.00	0.00	90.50	892.70
913 Employee Retention Credit	0.00	0.00	0.00	4,377.12	8,724.24	(4,347.12)
915 Library	887.78	0.00	0.00	0.00	0.00	887.78
916 VBS	2,289.62	0.00	0.00	185.00	852.25	1,622.37
918 Motorhead Ministry	1,516.47	0.00	0.00	517.50	0.00	2,033.97
919 Confirmation	1,618.35	0.00	0.00	0.00	0.00	1,618.35
920 NEAR	455.00	125.00	425.00	1,805.00	2,135.00	125.00
921 Loaves and Fishes	508.05	0.00	0.00	689.00	500.00	697.05
922 ELCA Scholarship Fund	1,717.00	15.00	0.00	442.50	0.00	2,159.50
923 Wifi Upgrade	0.00	0.00	0.00	0.00	0.00	0.00
925 Music Fund	81.58	0.00	0.00	0.00	176.10	(94.52)
926 Supper @ Six	1,799.06	0.00	0.00	25.00	472.31	1,351.75
927 Sound System	1,388.38	50.00	0.00	250.00	0.00	1,638.38
928 Altar Guild	1,081.40	0.00	0.00	25.00	264.32	842.08
929 Bell Choir Fund	418.23	0.00	0.00	45.00	0.00	463.23
930 Wedding Fund	318.51	0.00	0.00	0.00	0.00	318.51
931 Milestone Ministry	0.00	0.00	0.00	90.00	0.00	90.00
932 Quilting Fund	2,551.15	64.76	0.00	1,330.76	751.36	3,130.55
933 Lutfisk Dinner	3,600.62	226.00	0.00	528.00	750.90	3,377.72
934 Special Youth Scholarships	2,082.73	0.00	0.00	0.00	0.00	2,082.73
935 Street Dance	0.00	0.00	0.00	0.00	0.00	0.00
937 Sunday School	35.00	0.00	0.00	0.00	0.00	35.00
962 Archives Fund	1,235.84	0.00	0.00	0.00	0.00	1,235.84
964 Worship Fund	0.00	0.00	0.00	0.00	0.00	0.00
968 Prayer Shawl Ministry	249.50	0.00	0.00	0.00	0.00	249.50
969 Special Offerings	4,305.32	380.00	1,641.95	6,517.90	10,560.90	262.32
970 Caring for Crystal Garage Sale	252.20	0.00	0.00	5,980.44	6,232.64	0.00
971 Helping Our Neighbor	4,764.89	196.00	0.00	1,908.72	1,601.00	5,072.61
972 Youth Summer Camp	6,523.13	352.50	0.00	6,877.00	7,671.70	5,728.43
973 Families Moving Forward	3,190.88	0.00	0.00	648.00	0.00	3,838.88
975 Endowment Cash	73.26	19.52	0.00	28,711.18	4,062.00	24,722.44

Account Shortcut and Description	Beginning Balance	Month Credits	Month Debits	YTD Credits	YTD Debits	Ending Balance
976 Youth Fundraising	4,022.33	0.00	0.00	2,948.76	6,794.37	176.72
977 Global Health	739.31	0.00	0.00	1,500.00	210.56	2,028.75
984 Youth Individual Accounts	50.00	0.00	0.00	0.00	0.00	50.00
985 Intern	0.01	0.00	0.00	0.00	0.00	0.01
986 Youth Cafe	493.68	0.00	0.00	1,157.50	1,651.18	0.00
987 Prepaid Gifts	24,000.14	24,000.00	3,541.78	42,500.00	42,500.14	24,000.00
988 Legacy Gifts	61,850.89	0.00	1,666.63	0.00	20,000.00	41,850.89
989 African Food Fest	0.00	0.00	0.00	0.00	0.00	0.00
990 Legacy Tithe Matching Funds	6,016.95	0.00	0.00	0.00	0.00	6,016.95
991 Basement Bathroom Remodel	9.93	0.00	0.00	0.00	0.00	9.93
992 Vanguard MM	0.00	0.00	0.00	0.00	0.00	0.00
993 PPP Loan/ETC	0.00	0.00	0.00	0.00	0.00	0.00
994 Montessori AC replacement	875.00	125.00	0.00	1,500.00	7,155.00	(4,780.00)
995 Dishwasher	4,631.93	0.00	0.00	1,926.00	0.00	6,557.93
996 New Door System	10,000.00	0.00	0.00	0.00	0.00	10,000.00
997 Prior Year M&M reserves	36,560.68	26,990.14	3,046.76	26,990.14	36,560.68	26,990.14
998 Mary Circle	0.00	63.00	320.00	936.51	402.00	534.51
999 Raise Right	0.00	12.64	690.10	5,878.35	5,462.62	415.73
Dedicated Accounts Totals:	234,384.96	64,190.34	19,565.78	232,594.18	247,692.76	219,286.38
General Fund Totals:	234,384.96	64,190.34	19,565.78	232,594.18	247,692.76	219,286.38
Total for selected dedicated accounts:	234,384.96	64,190.34	19,565.78	232,594.18	247,692.76	219,286.38

Report from the Audit Committee

2022 Audit Team

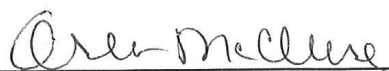
We reviewed the Treasure's Report of St. James Lutheran Church for the year ending December 31, 2022.



Signature



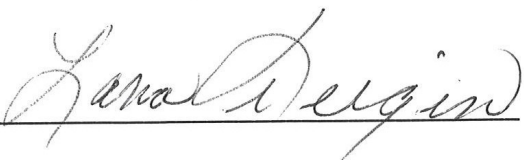
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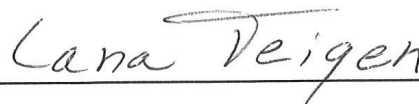
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Printed Name

Proposed 2023 Budget Continued

Proposed 2023 Budget

	2023	
	<u>Proposed Budget</u>	<u>2022 Actual</u>

Income

Offerings

400 Envelope Offerings	335,000.00	324,502.10
402 Loose Offerings	1,500.00	13,960.45
406 Seasonal Offerings	5,000.00	3,292.00
403 Sunday School Offering	0.00	0.00
Offerings Totals:	<u>341,500.00</u>	<u>341,754.55</u>

Other Income

408 Rents	46,186.00	39,352.44
410 Thrivent Choice	1,000.00	584.00
412 Ebay Income	0.00	2,205.92
414 Other donations and miscellaneous income	7,500.00	6,589.60
407 Confirmation Fees	0.00	125.00
Other Income Totals:	<u>54,686.00</u>	<u>48,856.96</u>

Income Totals	\$396,186.00	\$390,611.51
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Expense

Worship

500 Worship supplies	2,500.00	1,613.58
501 Copyrights	600.00	257.31
503 Piano and Organ	750.00	0.00
504 Nursery Attendant	0.00	0.00
505 Pulpit Supply	0.00	0.00
Worship Totals:	<u>3,850.00</u>	<u>1,870.89</u>

Children's Ministry

510 Child in our Hands	0.00	220.30
511 Sunday School Curriculum	1,000.00	577.30
512 Sunday School Resource	0.00	0.00
513 Family Ministry Programs	250.00	143.38
514 VBS	1,500.00	1,500.00
Children's Ministry Totals:	<u>2,750.00</u>	<u>2,440.98</u>

Hospitality and Outreach

520 Advertising	3,000.00	1,961.35
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Proposed 2023 Budget Continued

Account Shortcut and Description	2023 Proposed Budget	2022 Actual
522 Website	750.00	15.00
521 Outreach	3,000.00	77.50
Hospitality and Outreach Totals:	6,750.00	2,053.85
Youth and Family		
525 Confirmation	500.00	0.00
526 Sr. High Mission Trip	500.00	1,500.00
527 Youth Events	500.00	500.00
Youth and Family Totals:	1,500.00	2,000.00
Congregational Life		
530 Congregational Life	2,000.00	1,203.46
531 Adult Education/Council	500.00	0.00
532 Stewardship	750.00	1,241.34
533 Wildfire/Bonfire	750.00	750.00
534 Inclusive Church/Racial Justice	750.00	155.00
545 Pushpay	3,600.00	3,327.15
547 Pastoral Care Consulting	0.00	0.00
Congregational Life Totals:	8,350.00	6,676.95
Benevolences		
535 ELCA	8,500.00	8,500.00
536 Lutheran Social Service	500.00	500.00
Benevolences Totals:	9,000.00	9,000.00
Administration		
540 Bank and Service Fees	600.00	400.69
541 Telephone	4,400.00	4,252.12
542 Postage	1,000.00	896.20
543 Office Supplies	5,500.00	5,337.89
544 Office Equipment	10,000.00	9,132.88
546 Zoom Services	2,600.00	2,364.34
Administration Totals:	24,100.00	22,384.12
Miscellaneous Expenses		
550 Delegates	600.00	560.00
Salaries		
555 Pastors Salaries	52,923.63	55,449.95
556 Pastors Housing Allowances	69,987.36	64,031.16
557 Staff Salaries	125,856.68	120,026.10
Salaries Totals:	248,767.67	239,507.21
Benefits		
560 FICA - EER	8,108.31	8,054.69
561 Cont. Ed. & Prof. Exp - Associate Pastor	600.00	0.00
562 Mileage	1,250.00	0.00
563 Pr. Benefits	40,180.67	38,974.79
564 Staff Benefits/Continuing Ed	500.00	0.00
565 Cont. Ed & Prof. Exp.- Sr. Pastor	1,200.00	0.00
Benefits Totals:	51,838.98	47,029.48

Proposed 2023 Budget Continued

Account Shortcut and Description	2023	
	<u>Proposed Budget</u>	<u>2022 Actual</u>
Property Expenses		
570 Snow Removal	4,000.00	2,625.00
571 General Maintenance	14,000.00	18,294.90
572 Grounds & Mowing	3,210.00	3,210.00
580 Maintenance Equipment & Supplies	3,000.00	2,745.27
Property Expenses Totals:	<u>24,210.00</u>	<u>26,875.17</u>
Utilities		
575 Heat	14,000.00	14,449.21
576 Sewer and Water	7,000.00	7,023.55
577 Trash and Recycling	4,000.00	3,980.39
578 Electricity	20,000.00	20,031.37
Utilities Totals:	<u>45,000.00</u>	<u>45,484.52</u>
Insurance		
585 Insurance	15,378.00	14,298.88
Expense Totals:	<u>442,094.65</u>	<u>420,182.05</u>

Income –Expense	(\$45,908.65)	(\$29,570.54)
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Non-Recurring Income		
415 PPP Loan/ETC	0.00	0.00
416 prior year m&m reserves	0.00	9,570.54
417 Prior year legacy gift	0.00	20,000.00
Non-Recurring Income Totals:	<u>0.00</u>	<u>29,570.54</u>

With non-recurring income included (not budgeted for 2023):

Income –Expense	(\$45,908.65)	\$0.00
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Welcoming Statement

St. James Lutheran in Crystal welcomes all who seek God's love and grace, each a beloved child of God, regardless of race or culture, sexual orientation, gender identity, or relationship status.

We welcome all without regard to addictions, physical or mental health or abilities, imprisonment, socio-economic circumstances, or anything else which could be used to divide us.

Our unity is in Christ.

In Christ, we are one.



Reflecting the Light of Christ

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