

PALM VALLEY LUTHERAN CHURCH COUNCIL MEETING AGENDA

September 17, 2025, 6:30 pm

G.R.A.C.E.

Grow in Faith
Reach the Community
provide Awe-inspiring Worship
Connect in Small Groups
Exceptional Serving

Call to Order	
Approve Agenda	
Devotion – Jayne Baxter	
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Continuing Business

1. Steeple Repair: John Reed
2. Celebrations
3. Financial Updates – page 41
 - a. 2026 Budget and important timelines
 - b. 2024 Audit
 - c. Review of 2025 Electronic disbursements and process for future/ongoing transactions
4. Strategic Plan - next steps
5. Teller responsibility consolidation with Ushers
6. Commercial Land Lease next steps:
 - a. Review projected cash flows and initial funding
 - b. Potential motion and draft: Allow the commercial land lease to draft a formal agreement between the for-profit entity and PVLC's non-profit operating entity. Terms will include:
 - i. Approve the cash flow projections as presented for presentation at annual meeting.
 - ii. Use right of way unrestricted funds to support initial cash flow investments.
 - iii. Net proceeds (income less all relevant expenses ex: income tax, CPA fees) from commercial land lease will repay all funding from PVLC.
 - iv. Once repayment concludes, income will be used 80% for operating budget and 20% for capital maintenance
 - v. Council will review and approve the recommended agreement from the commercial land lease team
 - vi. Need Church site planning meeting – cemetery, access, land lease

New Business

1. Alcohol Policy – page 45
2. November Master Site Planning Meeting
3. January 2026 – Important Dates
 - a. January 7: Executive Team
 - b. January 14: Council Meeting
 - c. January 18: Forums
 - d. January 25: Annual Congregational Meeting
 - e. January 30-31: Council Retreat
4. Motion to approve MacBook Pro – maximum \$6,000.00 from Computer Equipment Fund for Audio/Visual
5. GRACE In Action Generosity Campaign – Ask for 100% Council participation
6. October Meeting Dates
7. Motion to approve from Cemetery team – approximately \$9,450.00 for planting seven live oak trees

Information

Next Month's Sunday CIC – Early: Rick Salvo; Late: Stephen Lloyd

Next Month's Council Member for Devotions – Anita Hulsman

Adjourn

COUNCIL MINUTES

Church Council Meeting Minutes

Date: August 2025

Time: 6:30 PM – 8:57 PM

Location: Office Conference Room

Presiding: Carolyn Koehn, President

Attendance

Members: Linda Reed, Dave Smith, Anita Hulsman, Tom Dove, JD Getz, David Beck, Rick Salvo, Barry Hamilton, Sue Rue, Kathy Erwin, Jayne Baxter, Susan Ames, Pastor Dave Koppel, Carolyn Koehn, Stephen Loyd

Staff: Jen Kendrick, Lax Vardhanapu

Visitor: Joy Kovar

Excused Absence: Vince Brunssen

Opening

- Meeting called to order at **6:30 PM** by Carolyn Koehn.
 - Opened with prayer led by Pastor Koppel
-

Continuing Business

Agenda Approval

- Motion to approve with edit to separate “Strategic Plan” and “Celebrate.” And name corrections in July minutes Linda Redd to Reed, Dwane Bailey, to Dwayne Kostiha and Scott Donovan to Scot Donovan
- Pastor is a member of council and not staff. Worship and Music report Carolyn Koehn asked if we need to have distinct teller volunteers or combine with usher responsibilities.

Devotion

- Devotion focused on prayer shared by Dave Smith.

Consent Agenda

- **Motion by Rick Salvo and seconded by David Beck to approve the consent agenda and July minutes with three name spelling edits and agenda edit. Motion carried.**
-

Worship & Music

- Due to the number of congregants using electronic giving, plate offerings are decreasing. Discussion: Do we still need distinct tellers?
 - **Proposal: To reduce the lift of volunteers required on Sunday ask the ushers to collect the offering and deliver to the office beginning January 1, 2025. Carolyn Koehn will discuss the change with John Reed and Patti Kautz.**
-

1. **Finance & Attendance: Next month will show a decrease** in August attendance due to online tech issues with Aug 17 worship livestream and replay. Giving is down for both pledged and non-pledged giving with greater gaps in non-pledged support. New member giving does not offset giving from members who have passed away.

2. Pausing to celebrate

Pastor Koppel reported celebrations as we move forward with our strategic plan;

- New staff on board Volunteer Coordinator, Children's Minister, and Youth Minister.
- Youth ministry growing from four to eight. Jordana has established a team to assist with planning of youth events.
- Helen is looking into Sunday School instead of JAM
- Lax is progressing on plans for the Reformation Festival on October 11, 2025. He presented the plans to forty ecumenical ministers.
- Preschool is ramping up and teachers are being hired. There are currently 12 families registered. The program will be three days a week this year and expand to five days next year, in the spring semester.
- Generous estate gifts are allowing us to support our strategic initiative to expand our worship by hiring a full-time music minister, associate pastor, and to refresh our sanctuary and Christian Life Center.
- ERC monies have been received and have allowed us to provide staff raises for two years: 2025 retroactive to January and 2026.
- Preschool received the first payment of \$30,000.00 of ERC funds.

3. Leadership & Ministry: Strategic Plan

- a. On June 15, 2025, Carolyn and Pastor shared the strategic planning process and outcomes with our ministry leaders and staff: Helen, Jordana, Becky, and Kelley. Rebuild and Prioritize Youth & Family Ministries
- b. Invest deeply in young families to secure Palm Valley's future
- c. Expand Small Groups and Discipleship Pathways
- d. Unify the Church Across Age, Worship Style, and Ministry Preference
- e. Our estate gifts have been prioritized to support iii with assistant director, full-time music director, and refresh of our CLC and Sanctuary, including improved sound system.
- f. We need a plan for i and ii.
- g. Do we slow down or recruit leaders to be partners with staff? Council discussed the pros and cons of slowing down on the strategic initiatives. To support the strategic plan, we may need to prioritize initiatives over what we have done in the past.
 - i. Pastor will work with staff to create a two-to-three-year timeline.
 - ii. Recruit a champion to support the staff member in each area.
 - iii. Ask champions to assist in timeline creation. Timeline will include the support needed.

4. Executive Session: Estate Gifts

- Dave Smith motioned and David Beck seconded that the council go into executive session.

5. Concerns & Direction:

Staff workload remains high. Council members discussed and brainstormed solutions to support the staff.

4. Commercial Land Lease

- Developer: Bo Jangles will be expanding Joe De Maggio extension in six to nine months.
 - Requirements may include encasement for sewage/utilities—pending city determination Zoning in progress.
 - John Reed to follow up with the city attorney. Questions on adding a second driveway/entrance on Joe De Maggio will be investigated by John Reed. Jen will send the right of way contract to the land lease team.
-

5. Status of Associate Pastor Search

- Pastor consulted Synod concerning the process of calling an associate pastor.
 - The process is expected to take one year.
 - A Transition team will take six to nine months to create the ministry sit profile and must be accepted by a 2/3 majority vote of council. Pastor asked council members to email suggestions for the transition team.
 - Call team is different from the transition team.
 - Need clarity if the role is a coterminous call or replacement.
 - Intern pastor option possible by January or February. Bishop's assistant will contact Luther Siminary first and then others.
-

6. Direct Communication & Council Support

Concerns and comments are taken to the people involved and escalated as needed. Discussion on improving communication and coordination. When a person comes to you as council make sure the issue is referred to the correct person.

New Business

1. Christmas Decorating

- Tom Dove, Kathy Erwin, and Sue Rue will coordinate a meeting with the worship and music teams for both Rejoice and Traditional. The goal of the meeting will be to coordinate a single intergenerational event that includes the children's advent activity and church decorating.

2. Kickoff Sunday – September 7

- Volunteers needed for set-up, cooking, and clean-up.
 - Cook: David Cook (with helpers)
 - Chicken seasoning: Barry Hamilton
 - Set-up: Carolyn Koehn & David Beck
 - Kitchen team: Jayne Baxter & Sue Rue
 - Clean-up: Susan Ames & Carolyn Koehn

3. Vacation Liability / Pastor PTO

- Current Personnel policy: Employees may carry 10 days. Pastor's policy is grandfathered in and allows him to carry over unlimited hours.
- Finance recommends setting aside designated funds to cover Pastor Koppel's vacation pay at the time of his retirement.
- **Motion: Sue Rue and Kathy Erwin seconded a motion to invest \$107,385 in ERC funds with Davidson Capital and review every six months to support pastor's vacation pay at retirement. The motion carried.**

4. Generosity Campaign

- Report presented. Rebrand as "GRACE in Action." Focus will be on connecting people, card-based giving with demographic questions. During the year the team will highlight a member each month.

5. Antioch Church Building Use

- Korean church contributions: \$1,000 (2023), \$1,300 (2024), \$1,000 (2025 YTD).
- Council discussed goodwill contributions over the past two years.
- Carolyn Koehn and Pastor Koppel to meet with Pastor Lee to discuss long term plans of the Antioch church and financial contribution to Palm Valley Lutheran church.

6. Worship & Music Funding

- **Motion:** Kathy Erwin moved and Sue Rue seconded a motion to approve funds up to \$6,500 from memorial funds for worship and music needs to include choir robes, worship assistant robes and a robe from pastor Koppel. The motion carried.

7. Farewell Gift: Council approved giving Lax Vardhanapu a stole as a farewell gift.

8. Nominating Committee: Pastor Koppel is currenting recruiting members for the nominating team for new council members.

Other Business

- Susan Ames shared plans for staff appreciation the week of September 15, 2025.
 - Funds will be requested from the congregation to provide gift cards.
 - There will also be a sign up to share a monthly lunch with staff to show appreciation throughout the year.
-

Information

- **Next Month's Sunday CIC:** Early – Anita Hulsman; Late – Susan Ames
 - **Next Month's Devotion:** Jayne Baxter
-

Adjournment

- Meeting adjourned at **8:57 PM.**

PASTOR KOPPEL'S REPORT

Report of the Senior Pastor September 2025

It's September and things are getting exciting here, with special events nearly every week.

Funerals:

- Loren Christensen 8/9/2025
- Hannah Hagg, 8/16/2025
- Betty Hodde 9/4/2025

Upcoming baptisms:

- Gianna and Emelia Montanio 9/21/2025

Upcoming weddings:

- Blessing of vows: Anita Hulsman and John Owens 9/27/2025
- Ryan Klimovitz and Anna Bergman 1/31/2026
- Sarah Klimovitz & Steve Miano 3/28/2026

We have had **several hospitalizations** over the past month.

Nominating committee is still being formed. Becky Riechardt and Mildred Kreinke have already agreed to serve on the committee, waiting to hear back from Jason Dufner and Brian Wickman.

The following council members have agreed to run again:

Susan Ames
David Beck
Anita Hulsman

Working on **final evaluation for Lax** and his **Rostered Minister Profile** and the **ELCA ordination essays**.

Completed Sermon & drama series *"Eating With the Pigs"* Thanks to Tom Dove for his acting skills.

Met with each staff member several times over the past month, working to lessen overtime requests by teaching time management principles.

Met with Lax and Jordana and **planned out confirmation dates and classes** for the year. Held Student and Parent Meeting / Confirmation Orientation session.

Met with each of the preschool teachers

Lined up Pastor Todd Southard of **Hope Bible Fellowship to host the Round Rock Community Thanksgiving service**

Met with the **Hispanic Ministry team** regarding their concerns. Met with Jordana to discuss ways that the Hispanic youth could be included in all youth events and weekly connection with Hispanic leadership.

Youth group is growing from 4 to 8 to 14 in attendance on Wednesdays.

Met individually with Marvin Goad and with Jesus Diaz to discuss possibilities for choir accompaniment and Hispanic Ministry service musical leadership.

Met with Carolyn and Pastor Min Woo Lee to discuss **current and future plans for Antioch Church and their contributions to Palm Valley**.

Strategic leadership team and staff met with our consultant, Nathan.

Met with several individuals and families regarding family and marriage issues, grief and loss support, wedding planning/counseling, baptism planning/ counseling, employment coaching, and other concerns.

We had a **wonderful Kickoff Sunday** (We even had to bring out more chairs). It was a fantastic start to this academic year. It was also a wonderful mixing of those who attend different services.

Our new **sermon and small group study “Get Your Life Back”** begins on Sunday September 14th.

Other updates:

Spoke with Bishop’s Assistant Deacon Darcy Middlestadt three times regarding call process and intern recruitment. We are still waiting to hear back from Luther Seminary. Darcy has several calls in as well.

Options that we have for an associate pastor: 1) recruit and call an associate pastor who will eventually take over as senior pastor – this will take some time. There are not many people who would make good associate pastors who can then transition into the senior role. They are rare. **2) Recruit and call an associate pastor who will stay in that role. 3) Hire a contract pastor** (often may be a retired pastor) who will share the load. There are benefits and drawbacks to each of these options.

If we choose either of the first two options, here are the next steps.

Our congregation will need two teams:

1. A transition team to put together the Ministry Site Profile (MSP). This team can be appointed by council, with no more than 6 people plus the Senior Pastor. They should be a reflection of all ages/genders/ lengths of time at PVLC. They will work with Deacon Darcy Middlestadt. These people are not necessarily from council. They will report back to council. Darcy will provide them with resources. They will survey the whole congregation. There should be no staff members on this team (except for the Senior Pastor). However, the council and staff will have input. This part will take 6 to 9 to 12 months. The plan is for them to have monthly meetings.
This group will complete the Ministry Site Profile (MSP). Once it is completed, it will be approved by council (with at least a 2/3 vote). Once council approves it, it will go to Deacon Darcy Middlestadt.
2. After the transition team has completed it’s work, and the council has approved the MSP, and Deacon Darcy receives and approves it, we will need to form a call committee according to our constitution. 1 to 2 people from the transition team should be on the call committee.
They will then need to meet with Deacon Darcy, and once she gives them names and resumes, they will start to interview. (the Senior Pastor will still be involved).
Deacon Darcy will get the candidates’ information and give the names to the call committee, who will set up the interviews. The Call committee **MUST** interview all the candidates given to them.

Intern information:

Deacon Darcy is contacting seminaries for us. Once we know of available interns, we will then need to contact the seminaries directly. The great majority of students learn online, rather than go to campus.

***Re:Ignite the Rock* Reformation Festival tentative schedule**

Proposed Reformation Festival Evening Itinerary 3 pm to 7 pm

2:30 PM – Doors Open / Welcome

- Guests arrive, check in, and mingle
- Background music playing
- Seating begins

3:00 PM – MC Welcome & Event Introduction

- MC greets guests, explains **what the Reformation Festival is** and the evening's flow
- Lax comes out briefly to **thank everyone for attending** and acknowledge key volunteers/partners

3:10 PM – Opening Worship Set #1 (3 Songs)

- Band introduces themselves before the first song
- Lead worship through three energetic, unifying songs

3:35 PM – Speaker #1 (15 minutes) pastor Dave Koppel – Reminders of the Reformation

3:50 PM- Speaker #2 Pastor Brad Fuerst (15 minutes)

4:05 Worship songs – 1 or 2, Marvin and Choir?

4:20 PM – Speaker #3 Deborah Franke Meditation (20 minutes)

- MC sets the tone for the next worship set

4:42 PM – Worship Set #2 (2 Songs)

- Band leads two songs, blending reflective and celebratory tones

4:52 PM Speaker # 4 Lax (20 minutes)

5:12 PM – Dinner & Fellowship

- Table discussion cards
- Background acoustic music during dinner

5:45 PM – Comedy Performance (30 minutes)

6:15 PM – Closing Communion Service & Final Remarks

- Mike Rinehart preaches
- Band leads one last unifying song
- MC thanks guests, band, speakers, comedian, and volunteers
- Closing prayer & blessing & thank everyone for coming

7:00/ 7:15PM – Dismissal

Opportunity for fellowship and photos

Important Dates:

- September 14 – October 19 Small Group / Sermon Series begins: “Get Your Life Back”
- Week of September 15: Staff Appreciation Day
- September 21 Baptisms: Gianna and Emelia Montanio
- September 27 Plant Sale / Bake Sale, 10 – 1
- September 27 Anita Hulsman and John Owens blessing of vows, 11 a.m.

- October 6 GRACE night
- October 11 Reformation Extravaganza 3-7 p.m.
- October 18 Love the Rock
- October 22 & 29 possible first communion class dates
- October 25 Oktoberfest
- October 26 Reformation Sunday
- October 26 Trunk or Treat, 5-7 p.m. with preschool

- November 2 All Saints Sunday – first communion
- November 8 clean up Sanctuary day. 10 a.m.
- November 16 TLU takeover Sunday with TLU president
- November 23 Christ the King Sunday (last Sunday of the church year)
- November 23 Community Thanksgiving Service – Hope Bible Fellowship, Pastor Todd Southard hosting
- November 27 Thanksgiving Day
- November 30 First Sunday of Advent
- November 30 Family Advent evening

- December 1 GRACE night / Decorate the church
- December 7 or 14 kids Christmas Pageant at 9:30 service
- December 13 Christmas Caroling
- December 24th Christmas Eve (Wednesday)

- January 18 Youth Sunday at 9:30 service
- January 25 Annual Meeting

- February 18 Ash Wednesday, Wednesday night suppers and Lenten services begin

- March 22 Confirmation Anniversary celebration 5 & 10 years
- March 29 Palm Sunday

- April 2 Maundy Thursday
- April 3 Good Friday
- April 5 Easter Day
- April 12 Confirmation

- May 3 High School Senior Luncheon
- May 3 youth Sunday at 9:30 & 11:15



Staff Celebration





God's Work Our Hands





September 7 Kickoff Sunday Combined Service & Lunch

INTERN PASTOR

Sep 2025

Though the time just doesn't fly , we advance as we move on in the journey and it's true through my discernment experience so far.

I am in the last quarter of my Internship at PVLC , while I am celebrating that its finally coming to the end and looking forward as the new chapters await to be unfolded.

Blessed to be at PVLC under the leadership of versatile personalities and loving congregation.

Last few weeks were busy with ongoing church activities and worship services with Pastor Dave on/off a week.

Homebound visits with the help of Stephen ministers is going well as planned.

Reformation Festival Updates (Oct 11 2025 3PM - 7PM on Oct 11 , hosted in CLC @ PVLC)

- Program is shaping well as we speak , all the key activities are finalized.
- Currently working with Pastor Lee and Marvin to get the list of worship songs , keep placeholders where in the service they would fit in and so on.
- Also receiving some interests from other churches to participate along with attendance.
- Confirmed External leaders for reformation festival
 - Key note speaker Bishop Michael Rinehart ,Texas-Louisiana Gulf Coast Synod ELCA
 - Pastor Brad Fuerst - LUMIN
 - Christian Comedian - Jody Fuller
- PVLC Staff and Volunteers onboarded for the event are
 - Pastor Lee & Marvin for leading worship from PVLC.
 - Video and Photography - Jessica
 - Helen and Jordana for any youth activity.
 - Carol Dove for organizing catered dinner
 - Kelly helping identify the Ushers/Greeters and other activities.
 - First Aid Nursing Station - Volunteers

Seminary and Synod updates

- Internship final evaluations by Pastor Dave , Intern Committee and myself submission completed.
- Candidacy Approval essay submission completed.
- Rostered Ministry's profile (RMP) and First Call process document - submission completed.
- Project report drafting in progress.

Important Upcoming dates

- Oct 28 - Virtual connect with Bishop.
- Nov 14 - Candidacy Final Approval meeting.

I will be out of office between Sep 21 until Sep 27 on a cruise trip.

Blessings,
Lax

DIRECTOR OF CHILDREN AND YOUNG FAMILY MINISTRIES

August 2025

Children's Church during the Rejoice! Service continues to go well. We finished up the Fruits of the Spirit in August and returned to the lectionary for our Gospel reading and activity. We continue to have good attendance. We made plaster handprints to remind us that we can be helping hands and we made a collaborative puzzle with each piece being uniquely designed by the child but when put together, showed how everyone belongs. We also talked about how we can be a "U" rather than a circle to allow others in and help everyone feel a part of the group. Helen has transitioned to writing Spanish lessons on the lectionary readings and continues to provide supplies for the craft activities and games. She and Jordana will be meeting with Thais and other teachers from the Spanish speaking service in late September to make sure that we are all on the same page regarding expectations.

We kicked off the month with a combined Water Day with the preschool families on August 6th. There were about 40 people in attendance and it was pretty evenly split between church families and preschool families. It was a first step in building community among our families. It was also a chance for Helen to talk with church families about the change from JAM to Sunday School. It will be an annual event.

Sunday School begins on September 14th so Helen spent August recruiting 2 teams of 3 teachers and painting and decorating classrooms 17, 18, and 19. We will be using a Rotation Style curriculum that Helen wrote at one of her previous churches and spending 2 weeks on the same Big Bible story. We will begin in Genesis and make our way to Advent and then dive into the New Testament in the spring. Room 19 is the 3 and 4 year old classroom and Room 17 and 18 are the elementary age classrooms. One is the art classroom and one is the science/cooking classroom. These rooms are now meant for little bodies so it limits their use for adult meetings. Room 20 is our adult classroom and the hope/plan is to have an ongoing Bible study in there for the parents while their children are in Sunday School. That is a work in progress. Room 21 and 22 are the Hispanic ministry's classrooms and Room 25 is the youth hangout room. Room 24 will be reworked to be a multi-use meeting room. Once Sunday School is off and running, Helen will turn her attention to recruiting a team of parents and other congregants to form the Children's Ministry Team.

Another exciting turn of events is we now have a fully trained group of 4th, 5th, and 6th graders that will be acolyting at the 9:30 Rejoice! Service. Tammy Oetken trained a group of 6 young people on August 31st. It is so exciting seeing our children get more involved in the worship service and deepen their faith.

Upcoming events:

9/8	Dino Dig with the preschool – 4pm-6pm
9/14	Sunday School starts at 10:45am
9/22	Bowling with the families at Bass Pro Shop
9/28 – 10/3	Helen at a Leadership Conference in NC
10/18	Love the Rock – Family friendly volunteer activities
10/22	Daycamp/Camp Chrysalis presentation at Youth Group
10/26	Trunk or Treat with the preschool and youth – 5pm-7pm

Helen Pelkey

DIRECTOR OF YOUTH MINISTRIES

Name: Jordana M. Gutierrez

Position: Director of Youth Ministry

Reporting Period: August 2025

REFLECTION | EVALUATION | VISIONING

MONTHLY REFLECTION

This past Wednesday marked week four of our fall youth group gatherings, and we have already seen encouraging growth. Each week has included a shared meal, interactive Bible study, and intentional time for fellowship. The annual theme, *Unfiltered*, continues to guide our discussions, inviting youth to live authentically in Christ and resist defining themselves through possessions, appearances, or social media curation.

Beginning Wednesday, September 17th, we will move youth group into the Parish Hall to provide high school students with a separate Bible study space apart from middle schoolers. This shift reflects student input and supports age-appropriate faith formation.

ATTENDANCE TRACKING

- 08/06/25 – 4 youth (*Kickoff: Jammies & Jesus*)
- 08/13/25 – 8 youth
- 08/20/25 – 8 youth
- 08/27/25 – 14 youth
- 09/03/2025- 10 youth

MONTHLY EVALUATION

We are seeing steady momentum: attendance has more than tripled since the kickoff, and student participation in Bible study discussions has remained strong. Youth are responding well to the balance of Scripture engagement, relational connection, and space for their voices to shape the program. Sign-ups for meal support continue to be consistent, reflecting strong congregational buy-in.

QUARTERLY VISIONING

Strategic priorities for the upcoming quarter include:

- **Youth Ministry Team Meeting** – August 19th at 7:00 PM via Zoom with members Jessica Kohen, Rebecca Kurean, Barry Hamilton, Rick Salvo, and Linda Dufner.
- **Interchurch Collaboration** – Ongoing partnership with Elizabeth Muller, Youth Director at Immanuel Pflugerville, with plans for an October Halloween party, Spring Break day trip, and summer programming.
 - We are partnering with Immanuel Pffiguerville, Christ Lutheran GeorgeTown, and St. Peters Elgin for the Halloween Event.
- **High School Mission Trip** – Dates and location confirmed in partnership with Hannah Hansen and Kyle Tomsasek.
 - I have 4 kids tentatively signed up to go on the Highschool mission trip.

- **Middle School Mission Trip** – Dates and location pending waiting dates confirmation from Abiding Presence in San Antonio Texas.
- **787 Collective** – Beginning a new branch for young adult ministry leaders to connect monthly on Zoom and quarterly in person at Palm Valley, fostering mutual transformation and leadership development.
 - The 787 Collective, which seeks to create new ways for young adults and communities of faith to be in relationship for mutual transformation toward healing and wholeness. I will be the facilitator of the young adults support group. The purpose is to gather young ministry leaders as part of a regional, ecumenical cohort that brings together clergy and non-clergy under the age of 35. The purpose of this cohort is to provide community, support, and shared spiritual practices for those engaged in the joys and challenges of young adult ministry. Together, through storytelling, prayer, and accompaniment, we hope to strengthen one another and our ministries, especially as we navigate the varied griefs and hopes of the communities we serve.

OVERALL VISION

My vision is to continue adding new and innovative programming that meets the needs of young adults, youth, and their families. I want this ministry to be a place where all generations can gather together while also providing space for each person to find identity and belonging.

The overarching vision for 2025–2026 is to cultivate a youth ministry environment defined by authenticity, belonging, and Christ-centered purpose. With consistent increases in engagement, strong parental/ congregational partnership, and expanded outreach/ gathering opportunities, we are building momentum toward a vibrant, sustainable ministry.

PRESCHOOL MINISTRY

Palm Valley Lutheran Preschool Director's Report

Prepared by: Becky Simpson

August 2025

Palm Valley Lutheran Church Preschool remains committed to providing a nurturing, faith-centered environment for children and families. We are steadily rebuilding and preparing for sustainable growth, ensuring the program's future remains true to its mission and valued reputation.

Palm Valley Preschool is a place of joyful learning and faithful beginnings!

Family Outreach & Enrollment

- Current confirmed enrollment for 2025–2026 stands at **18** families:
- Tours are enrolling on the spot and our numbers keep increasing
- Families are continuing to reach out to return to the program, as their friends return the word is out and they want to rejoin as well.
- Tours are ongoing, with web inquiries coming in steadily.
- Preschool Table and Board set up in the Christian Life Center for community visibility

Staff

- Currently Five teachers are employed for this school year.
- Staff are caring, devoted and committed to the mission at Palm Valley and the five-day expansion
- Three teachers and I attended the Kickoff Sunday, and the teachers were so grateful to be honored at the special service. Thank you!

Marketing & Visibility

- Meeting with local businesses to build partnerships and share marketing materials.
- Connected with Community Impact to see how we can best advertise effectively and affordably
- Plan to Participate in a Fall Festival preschool event at Old Settlers Park in October.

Vision & Expansion Timeline

- PVLCP will operate as a 3-day program for the 2025–2026 school year.
- Beginning February 2026, registration for the 2026–2027 school year will offer families the choice between:
 - Continuing the 3-day program, or
 - Opting into a new 5-day program.
- Focus remains on maintaining the preschool's mission and values while expanding thoughtfully and sustainably.
- I plan to conduct a survey as we end the Fall Semester to gauge interest for a 5-day program in the Spring and if there is interest, we could offer five days in the Spring Semester.

Next Steps

- Continue tours and outreach to build enrollment momentum. Tours will be ongoing throughout the school year.
- Continue to develop updated marketing materials and rebrand elements.
- Strengthen community presence through events and local partnerships.

Thank you for your continued support!

SMALL GROUPS AND VOLUNTEERS

Report Submitted by Kelley Adams
9/10/25

August was yet another busy month for Volunteers and Small Groups hosting UT's first Tailgate Tuesday, preparations for two important projects including the Fall Focus Sermon Series and Generosity Month activities integrating volunteers and small groups into the 2026 Estimate of Giving campaign

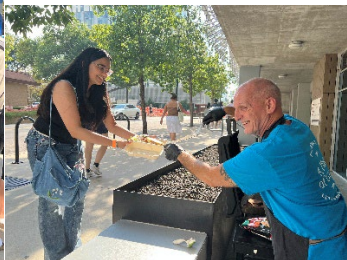
Palm Valley Volunteers at LuMin UT's First Tailgate Tuesday of the Year

Palm Valley had the pleasure of supporting LuMin UT's first Tailgate Tuesday of the year on August 26th. Eight of us volunteered to help with food prep, grilling, and cleanup.

Our grill team—Owen Wilson, Kevin Riordan, and Rick Salvo—did an outstanding job managing the grills in the Texas heat, even navigating through a brief rain shower. Meanwhile, Molly Friedrich, Linda and Jim Dufner, and I handled food prep (Kevin got onion duty!) and served meals while keeping our grillers hydrated.

Altogether, nearly 400 hamburgers were grilled and served—enough to feed approximately 400 students. A special highlight was seeing some of our own Palm Valley youth among the crowd! We were all tired by the end of the evening but we had a blast!

We're excited to announce that we'll be hosting again in the spring!



Fall Focus Sermon Series Begins

Preparations for the Fall Focus Sermon Series, *Get Your Life Back: Everyday Practices for a World Gone Mad* by John Eldredge, began several months ago but efforts amped up in August with the development of training and promotional materials, recruitment and training of Small Group Leaders.

This year's Small Group Leaders include: Susan Ames & Cindy Hailes, Paul & Nancy Kersten, Deborah Franke (offering two sessions), Jordana Gutierrez & James Parsons, James & Kushay How, Kathy Erwin, Helen Pelkey, Manny Castro, and Marvin Goad.

We are able to offer groups every day of the week—including Sundays—in a variety of formats: evenings, online, off-campus, and on campus. So far, approximately 45 participants will be participating. Registration remains open through Monday, September 15, although two groups will begin their first sessions earlier, on Sunday, September 14. A few groups did not fill completely, so adjustments will be made as needed.

New Small Group Formation:

Palm Valley once again has a WELCA Chapter. Spear-headed by Jayne Baxter the group met on Thursday, September 4th. The women will meet the 1st Thursday of each Month.

Moving Forward:

Long-Term Strategic Planning work and the forming of a Volunteer and Small Groups Advisory Committee is underway.

Love the Rock planning is underway.

Assisting Pastor Lax with Reignite the Rock Fest volunteers will begin next week.

CEMETERY TEAM

CEMETERY TEAM UPDATE For COUNCIL MEETING September 17, 2025

Submitted by Linda Reed

Need Council funding approval for approximately \$9450 for planting 7 live oak trees.

New projects -

The Cemetery Team met 08.26.25 and created new projects:

1. Replacement of 7 dead trees. Council funding approval requested.
2. Unresolved Irrigation Issues lead us to hire Biggs Landscape Contractor to fix all overall issues, with annual inspections by Biggs.
3. Annual mulching of all cemetery trees hired out to Biggs Landscape Contractor.
4. Road Issues, Drainage Issues, and possible re-grading of the area in between back of cemetery and Joe DiMaggio.
5. Cemetery Security fencing. No action until Land Lease finishes its planning and until Joe DiMaggio is completed in next six months.
6. Cemetery Team requesting regular financial statements from church office so we know what is being charged to cemetery fund each month. Linda and Jen to work on this.

Please see the attached 08.26.25 cemetery team meeting minutes.

Cemetery Team meeting notes
August 26, 2025

Team members present: Jayne Baxter, Jan Cleveland, Ann Grimes, Morris Noren, Johnnie Pecht, Team Lead - Linda Reed, Sue Rue, Secretary - Mary Wallin, and Executive Administrator - Jen Kendrick

Absent: Scott Brandt, David Beck, Lila Pecht, Kevin Riordan, Pamela Savercool

Linda called the meeting to order with prayer at 6:31 PM.

Minutes from the August 13, 2024, meeting were reviewed and approved by motion from Johnnie and seconded by Sue. All approved.

Linda gave a report on the cemetery road repair that was completed with additional work during the warranty period.

Mary handed out a draft document that describes our team responsibilities that would be given to the church council. Linda suggested merging with Chat GBT. Sue suggested that for team purposes a more thorough description of duties might be helpful for new members to the team. Any additional comments are welcome.

Vickie Wall has taken over office duties relating to the buying of cemetery plots and columbarium niches and meeting with families regarding funerals and burials.

Sue asked how many plots were left. Jen did not have that information available but will be using a format similar to the one Alan Dunn used for upcoming meetings. Jen did share that the number of cemetery plots and columbarium niches sold year to date number 16.

Replacement of five dead trees in the cemetery - Jan will take the lead on this project. She will research arborists and tree companies for bids. Plantings for late fall if possible.

There is also an issue with irrigation system leaks. No action was taken.

Morris requested an action item on the elevation and grading issues related to drainage that has continued for years on the east side of Section C. He said we have just put this issue aside for too long.

Linda said that part of the Land/Lease agreement would be to have a privacy fence between the church property and the development site. The Land/Lease team will coordinate with the cemetery team for the best option during construction.

There's been a development update that the roadway on the east side of our property will continue all the way to the cul-de-sac. Previously, we were told that the city would only complete the street as it was built out. The right of way sale has two curb cuts. Any further issues will be brought to the congregation.

Morris wants to have a timeline to engage engineering firm for drainage and road construction. Motion to engage for cemetery roads, drainage, curbing, and excavation. Sue moved. Jayne seconded. All approved. Jayne will take the lead.

Water well - do we want to re-activate and connect the old well to the cemetery irrigation system? Is there water there? How deep? Casing? Usable? Is there a meter to the cemetery? Jen will find out if we pay by meter or not. No other action taken.

Finances - Chase operating account pays for cemetery expenses and cemetery plot and columbarium niche sales go into Chase account. Jen and Linda will develop more detailed reports for our use. And include how many have sold and how many available spaces remain. The Davidson investment account has a balance of \$953,671.23. The Chase operating account has a balance of \$72,753.42.

Johnnie brought up an issue regarding unlevel tombstones in the cemetery. Jen said that Billy can do some of that work.

Next meeting scheduled for Tuesday, February 10, 2026.

Jan moved to adjourn. Sue seconded.

Minutes submitted by Mary Wallin

FINANCE TEAM

Finance Committee Meeting Minutes

Date: August 5, 2025

Time: 6:05 PM

Chair: Joy Kovar

Opening

- Meeting called to order by Joy Kovar at 6:05 PM.
- Pastor Koppel led the team in prayer.

Attendance

Committee Members Present:

- Joy Kovar – Chair
- Donna Ferrell
- Cindi Hailes

Council Members Present:

- Barry Hamilton
- Carolyn Koehn

Staff Present:

- Pastor Koppel
- Jen Kendrick

Approval of Previous Minutes

- Minutes from January 14, 2025, submitted by Cindi Hailes.
- Motion to approve by Carolyn Koehn.
- Seconded by Barry Hamilton.
- Motion approved.

Budget Planning

- At GRACE Night, committees were asked to prepare and submit their 2026 budgets.
- Joy will send an email requesting budgets and include a sample template.
- Responses should be sent to Joy and Jen.
- Grief Share expenses will be categorized under Evangelism.

Accounting Update

- Steve is no longer the point of contact for accounting.
- Jodi Hayes is now serving as the consultant.

Finance Procedures Review Funds Received:

- Offerings are \$85,000 below budget.
- Jen Kendrick investigated and found the shortfall is general, not tied to any specific cause.
- Carolyn will send an email with a link to individual giving statements.
- Paper copies of giving statements will be mailed in October.
- A write-up will be included in an upcoming Echo newsletter addressing the gap and outlining tax-advantaged giving options.

Approval Process:

Finance committee discussed a significant compliance gap regarding PVLC's expenditure approval process.

Historically, PVLC required dual approval on all expenditures. When payments were made by check, this was enforced through the requirement of two signatures. When payroll became automated, dual review still occurred after payroll to confirm hours and payment.

With the introduction of new technologies—such as Bill.com, Amazon purchasing, and other automated processes—combined with staff changes, we have gained efficiency in our operations. However, we have also lost or failed to replace the financial controls that previously ensured dual approval.

This has created a compliance gap that must be addressed immediately. Specifically:

- All prospective payments must have proper dual approval before being released.
- All recent non-compliant payments must undergo retrospective review to confirm appropriateness and accuracy.

Given the significance of this issue and the risk it presents, Finance Committee recommends that our Executive Administrator, Jen Kendrick, treat this with urgency and implement corrective measures without delay.

Payroll:

- Discussion on timing of payroll approvals.
- Recommendation: Approve after checks are run.

ACH Transactions:

- Plan to move as many ACH payments to credit card as possible.

Audit Committee

- A third member is needed for the Audit Committee.
- Recommendation to conduct an external audit of 2025 books:
 - Estimated cost: \$15,000–\$20,000
 - Annual audits thereafter: \$12,000–\$15,000

Staff Vacation and Sick Leave Policy

General Staff:

- PTO (vacation/sick) is combined into a single bucket.
- First-year employees receive 10 days, increasing to a maximum of 35 days.
- Employees may carry over up to 10 days annually.

Pastor:

- Sick leave has no cap.
- Vacation days may be carried over.
- Recommendation to allocate ERC funds to cover Pastor's vacation liability post on PVLC Balance Sheet.

Closing

- Meeting concluded with The Lord's Prayer.

LAND LEASE TASK FORCE

Commercial Land Lease Taskforce

September 8, 2025

4:30 PM to 7 PM

Attending:

- Carolyn Koehn
- Dwayne Kostiha
- Jennifer Donovan
- John Reed
- Laura Johansson
- Linda Reed
- Nicole Castro
- Guest: Terry Hagood, Hagood Engineering Associates

Agenda:

- Open In Prayer
- Welcome Gary Bounds!
- Communications – please use CCB to share updates with the entire team
- Rezoning application (Dwayne)
- Sept 2 or subsequent submission
- Sewage drain and utility encasement request or requirements
- Driveway cuts / ROW contract terms (John)
- Third Party Services
- RFP responses due Friday, Sept 12
- JLL withdrew
- CPA and Federal Tax Filing (Jen)
- 2026 Budget submission – September 10 (Carolyn)
- Approve final cash flow forecast (All)
- Cemetery Security Fencing (Linda)

Minutes:

Nicole Castro opened the meeting with prayer.

Terry Hagood, the civil engineer hired for this project, shared three updates from the initial Meeting with the City for the zoning application.

1. **Access/Driveway:** PVLC will request a variance for Joe Dimaggio (JD) driveway cut to our proposed commercial ground lease property. However, the city has provided verbal feedback that variance approval is not likely. We will submit our zoning application and await formal feedback from the City.
 - (a) Our ROW contract allows two driveway access points on JD but does not stipulate the location.
 - (b) Bojangles will have JD access point 377 North of 79 and JD.
 - (c) Have to have 200 feet spacing from access. A variance will be required to allow direct access to our ground lease.
 - (i) Evaluate an access easement at 377' north that matches Bojangles access point but connects to our ground lease.
 - (ii) Revisit zoning layout

2. Encasement for Water and Utilities

- a. **Encasement Pipe:** Terry trying to meet with developer to understand the encasement pipe and who funds the encasement pipe as well as timing for development.
 - b. **Water:** Terry Hagood continues to discuss options with the city – single water connection or closed looped water system.
3. **Waste Water:** To get sewage to 3.2 acres, would have to connect to sewage located at the southern border of the development. May require pumping because of the topography if can't achieve the right gravity flow with the land elevation.
- a. Cemetery planning or an additional church driveway will also impact this topography. This does require a planning discussion for these two topics.

The taskforce would seek to have tenants pay for any development where possible, but this will impact rental income. Starting annual income projections were reduced from \$115k/acre to \$100K/acre to account for this risk.

An additional topic that we discussed with Terry was sidewalks: **John Reed will work with Jen to provide Terry with our building permit from Back Porch, its fee detail detail, along with payment support to demonstrate that PVLC paid for the sidewalks on 79 frontage already.**

The land lease task force agreed to proceed with zoning application to receive City comments.

Team outlined the process to stand up and maintain a for profit entity

- Retain an attorney to draft charter, by-laws, etc (leverage draft from Laura Johansson to minimize expenses)
- Create entity: Single member or Series LLC - confirm this with our attorney
- \$350 to create (\$325 plus small fee for processing payment to create entity) – cost is similar for both
- Apply for EIN
- Open bank account
- File federal income tax and TX franchise tax return annually
- Evaluate a property management company for monthly financials, lease collection, lease T&C enforcement (ex: insurance coverage, cost pass through)

The taskforce reviewed cash flow projections to submit as part of the 2026 budget cycle. We recommend for council consideration:

- **After reviewing feedback** from council zoning and planning committee and confirming that we should proceed
- Allow the commercial land lease to draft a formal agreement between PVLC's for profit entity and PVLC's non-profit operating entity. Terms will include:
- Approve the cash flow projections as presented
- Use right of way unrestricted funds to support initial cash flow investments;
- Net proceeds (income less all relevant expenses ex: income tax, CPA fees) from commercial land lease will repay all funding from PVLC.
- Once repayment concludes, income will be used X% for operating budget and Y% for capital maintenance
- Council will review and approve the recommended agreement between PVLC and its new for profit entity

Important note for council: cemetery projects (ex: drainage, cemetery drives), JD access points, and this ground lease project do require **Council to make some decisions for a master plan** as decisions from each impact one another.

Commercial Land Lease Cash Flow Projections

Awaiting update from HAE and City meeting on required or requested construction

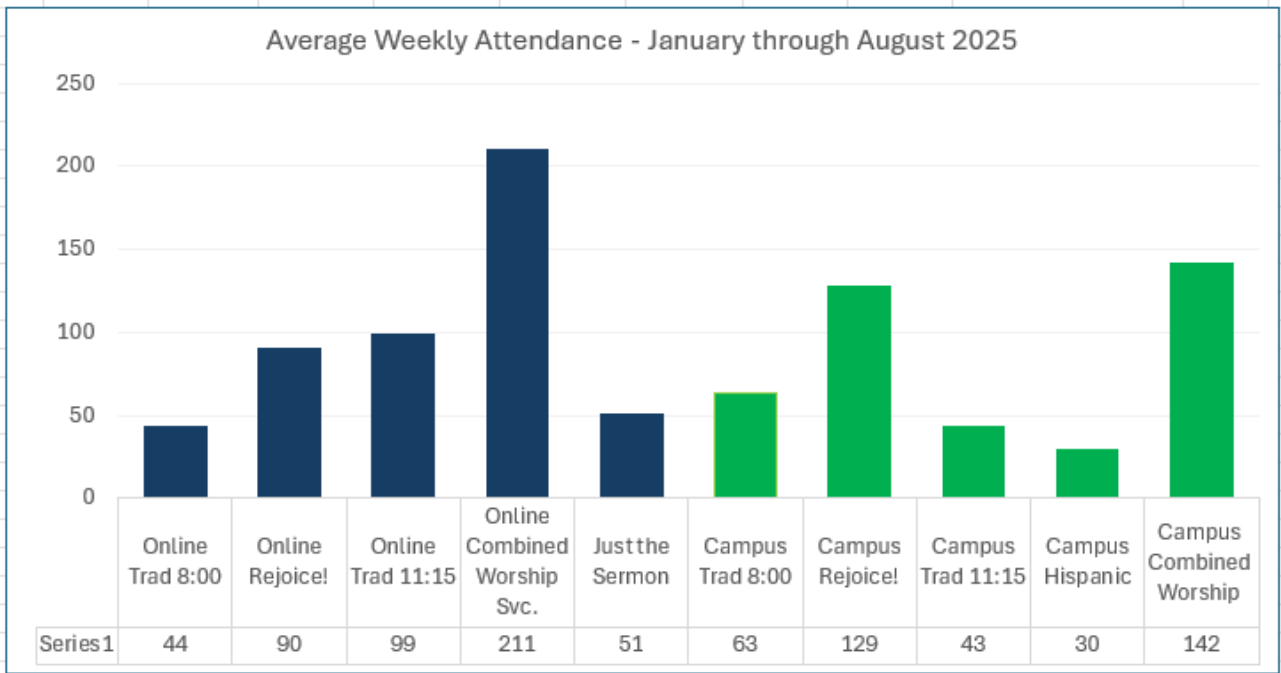
Assumptions	C1A
Zoning	3
# Tenants	15
# years leased	15
Land Value / acre	\$ 1,000,000
Improvement / acre	\$ 1,500,000
Property Tax Rate	1.77%
Property Tax Initiates	2026
Revenue / Acre / Year	\$ 100,000
Income Tax Rate	21%
Annual Land Appreciation	5%
Percent Increase every 5 years	10%

uses to the for profit entity; have to deed property to LLC

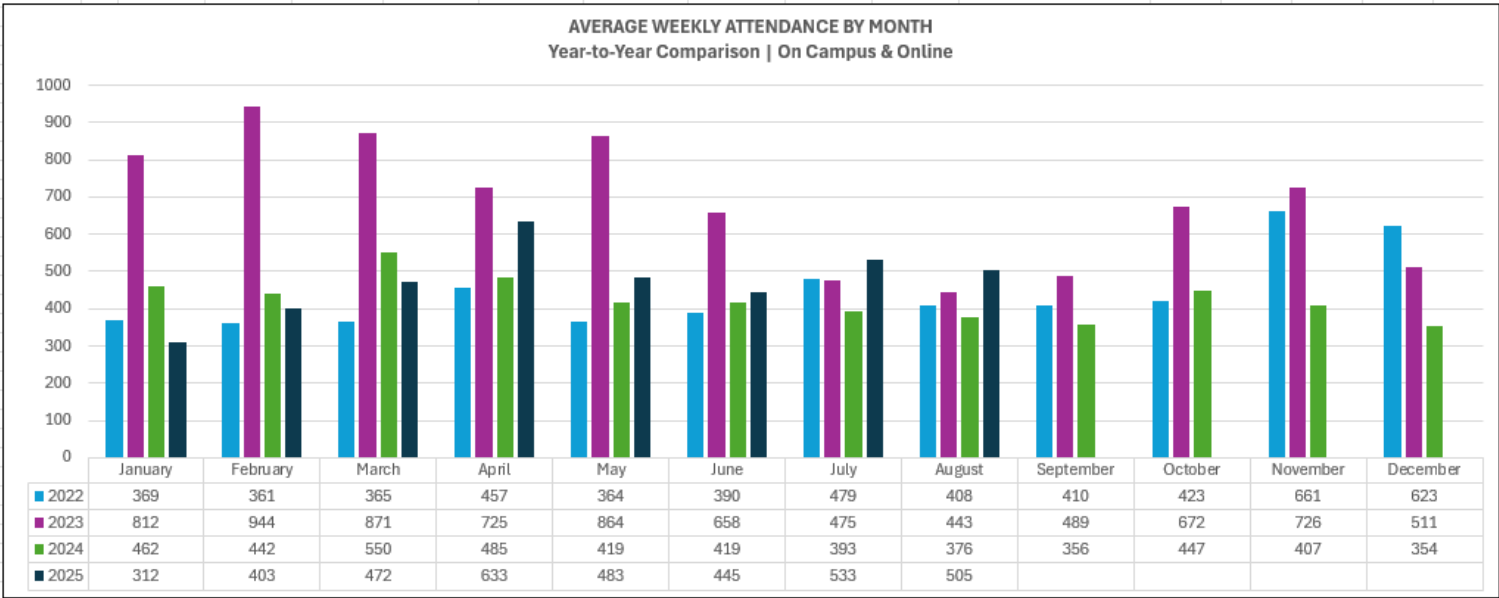
al development costs (rows 33-36)

Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Total																	
Land Value																	
Improvement Value																	
Upfront Expenses																	
Plots and Bound Survey	\$ 1,500	\$ 1,500															
Surveys for Tenants	\$ 2,500	\$ 2,500															
Reopening App'l Civil Eng	\$ 3,500	\$ 3,500															
Real Estate Commissions	\$ 148,950																
Legal Costs - Tenant Agreements	\$ 30,000																
Legal Entity Set Up and PMLC Agre	\$ 5,000																
1st Acire - Site Planning	\$ 1,000																
2nd Acire - Site Planning	\$ 1,000																
3rd Acire - Site Planning	\$ 1,000																
Sleeve / Utility Encasement*	\$ 1,000																
Sewer lateral line*																	
Additional civil engineering *																	
Entrance Easement Construction for ID entrance*																	
Recurring Expenses																	
1st 1st Acire - Property Taxes	\$ 1,031,100	\$ 17,714	\$ 15,600	\$ 46,101	\$ 48,406	\$ 50,876	\$ 53,367	\$ 56,036	\$ 58,837	\$ 61,779	\$ 64,868	\$ 68,112	\$ 71,517	\$ 75,093	\$ 78,848	\$ 82,790	\$ 86,930
2nd 2nd Acire - Property Taxes	\$ 1,031,100	\$ 17,714	\$ 15,600	\$ 46,101	\$ 48,406	\$ 50,876	\$ 53,367	\$ 56,036	\$ 58,837	\$ 61,779	\$ 64,868	\$ 68,112	\$ 71,517	\$ 75,093	\$ 78,848	\$ 82,790	\$ 86,930
3rd 3rd Acire - Property Taxes	\$ 1,031,100	\$ 17,714	\$ 15,600	\$ 46,101	\$ 48,406	\$ 50,876	\$ 53,367	\$ 56,036	\$ 58,837	\$ 61,779	\$ 64,868	\$ 68,112	\$ 71,517	\$ 75,093	\$ 78,848	\$ 82,790	\$ 86,930
1st 1st Acire - Income Taxes	\$ 347,550			\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
2nd 2nd Acire - Income Taxes	\$ 347,550			\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
3rd 3rd Acire - Income Taxes	\$ 347,550			\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
COPA Services/Income Tax Filing	\$ 217,616	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255	\$ 11,593	\$ 11,941	\$ 12,299	\$ 12,668	\$ 13,046	\$ 13,439	\$ 13,842	\$ 14,258	\$ 14,686	\$ 15,126	\$ 15,580
Pass Through Reimbursement	\$ (2,699,358)			\$ (135,302)	\$ (140,217)	\$ (145,478)	\$ (150,102)	\$ (155,107)	\$ (160,512)	\$ (166,338)	\$ (172,606)	\$ (179,338)	\$ (186,552)	\$ (193,279)	\$ (200,543)	\$ (208,370)	\$ (216,829)
General Liability Policy	\$ 51,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Land Maintenance until tenant occ	\$ 8,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Carrying cost risk - 1 mo/year	\$ 413,750	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 30,250	\$ 30,250	\$ 30,250	\$ 30,250
Revenue																	
1st 1st Acire	\$ 1,655,000			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
2nd 2nd Acire	\$ 1,655,000			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
3rd 3rd Acire	\$ 1,655,000			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Cash Flow	\$ 2,784,143	\$ (256,092)	\$ (69,599)	\$ 45,941	\$ 194,245	\$ 193,559	\$ 193,907	\$ 214,401	\$ 214,032	\$ 213,652	\$ 213,261	\$ 212,858	\$ 212,450	\$ 208,762	\$ 205,335	\$ 201,894	\$ 198,440
Net Present Value	\$ 2,869,057																

ATTENDANCE THROUGH AUGUST 2025



Note: Online attendance figures for August were lower due to technical difficulties on August 17th.



FINANCIALS THROUGH AUGUST 2025

2026 Generosity Campaign – Giving Update

The Generosity Campaign, GRACE in Action, kicked off with a congregational email on September 4th. As of September 16th, we have received 27 estimates of giving for 2026 totaling \$159,410.00. Campaign will be ongoing through the month of September.

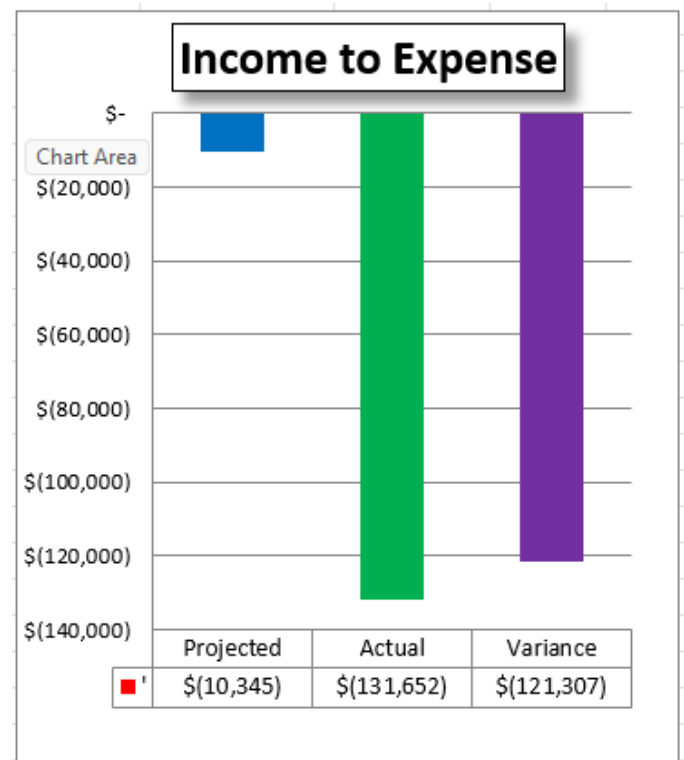
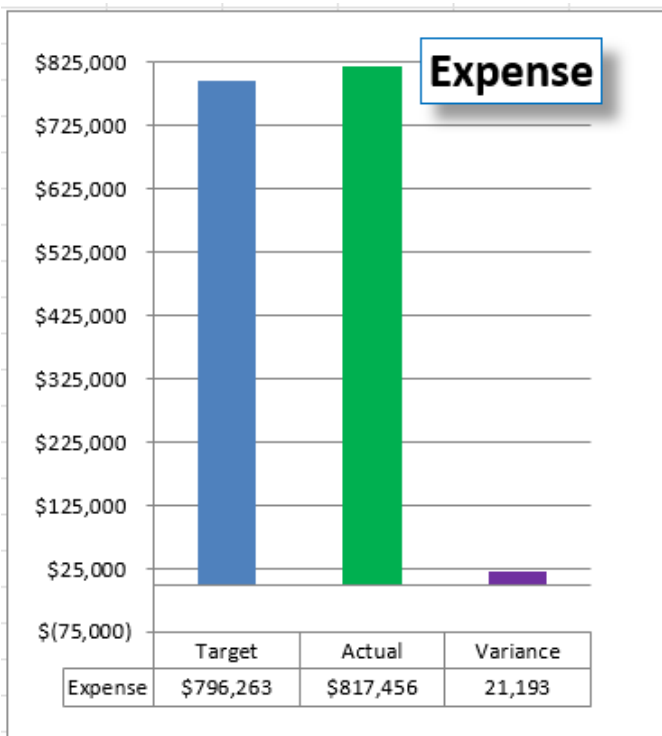
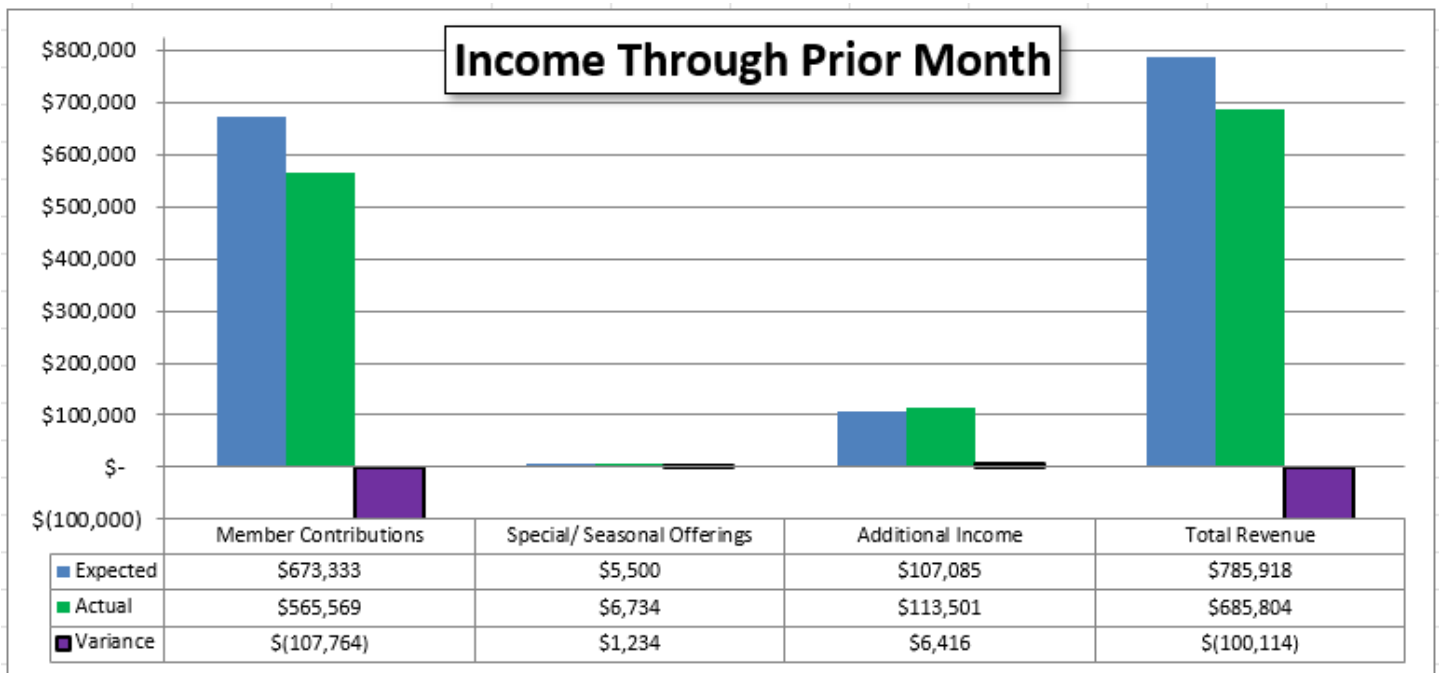
Davidson Capital Management Funds– Current Value as of September 3, 2025

Endowment	\$4,972,033.03
<i>Restricted – funds are allocated annually by the Endowment Committee</i>	
Available to withdraw (as of June 30, 2025)	\$1,145,843.40
Church Capital Expansion	\$144,540.01
<i>Restricted use – Future Building Needs</i>	
Church Capital Reserve (Maintenance)	\$29,375.79
<i>Restricted use – Major repairs and renovations</i>	
Cemetery	\$960,742.37
<i>Restricted use – day-to-day upkeep of Cemetery, and major improvements</i>	
Isedor & Pauline Wallin (Maintenance Fund)	\$362,123.38
<i>Restricted use – income only; Major repairs and renovations</i>	
Available to withdraw (as of June 30, 2025)	\$28.99
Iver Wallin (Capital Expansion/Improvement)	\$170,335.24
<i>Restricted use – income only: Future building needs</i>	
Available to withdraw (as of June 30, 2025)	\$1,893.58
Telander Fund	\$128,316.67
<i>Benevolence funds and to meet special needs of congregation not covered by Budget</i>	
Trinity Place Senior Care	\$605,265.32
<i>Restricted use – for programs and ministries to support Seniors (income only?)</i>	
Available to withdraw (as of June 30, 2025)	\$85,455.72
Unrestricted Investments	\$1,111,886.15
<i>Unrestricted use</i>	
TOTAL	\$8,484,617.96

NEW as of September 9, 2025:

Pastor Koppel PTO Fund (starting balance)	\$107,385.00
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Note: Davidson provides a detailed quarterly report on all funds. Download available upon request, please let Jen know if you would like to review.



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Palm Valley Lutheran Church Council Meeting

	Aug-25			Jan - Aug 2025			2025 Budget
	Actual	Budget	over Budget	Actual	Budget	over Budget	
51150 Worship		33.33 \$	(33.33)		266.64 \$	(266.64)	400.00
51160 Vacation Bible School	606.33	1,702.50 \$	(1,096.17)	2,977.17	6,810.00 \$	(3,832.83)	6,810.00
51170 Day Camp		0.00 \$	-	2,558.56	1,000.00 \$	1,558.56	1,000.00
51180 First Communion		16.67 \$	(16.67)		133.36 \$	(133.36)	200.00
51220 Nursery Care Supplies		10.42 \$	(10.42)		83.36 \$	(83.36)	125.00
Total 51000 Children	\$ 1,088.46 \$	1,908.76 \$	(820.30)	\$ 6,867.70 \$	9,460.08 \$	(2,592.38)	\$ 10,285.00
52000 Youth							
52100 Jr. High							
52110 Retreat / Gathering		29.17 \$	(29.17)		233.36 \$	(233.36)	350.00
52120 Mission Trip		41.67 \$	(41.67)		333.36 \$	(333.36)	500.00
Total 52100 Jr. High	\$ 0.00 \$	70.84 \$	(70.84)	\$ 0.00 \$	566.72 \$	(566.72)	\$ 850.00
52200 Sr. High							
52210 Retreat / Gathering		29.17 \$	(29.17)		233.36 \$	(233.36)	350.00
52220 Mission Trip		1,400.00 \$	(1,400.00)		4,200.00 \$	(4,200.00)	4,200.00
Total 52200 Sr. High	\$ 0.00 \$	1,429.17 \$	(1,429.17)	\$ 0.00 \$	4,433.36 \$	(4,433.36)	\$ 4,550.00
52300 Confirmation		18.75 \$	(18.75)	175.41	150.00 \$	25.41	225.00
52310 Van Rental		387.50 \$	(387.50)		3,100.00 \$	(3,100.00)	4,650.00
52400 Activities / Projects	396.28	133.33 \$	262.95	948.80	1,066.64 \$	(117.84)	1,600.00
52500 Education / Training		8.33 \$	(8.33)		66.64 \$	(66.64)	100.00
Total 52000 Youth	\$ 396.28 \$	2,047.92 \$	(1,651.64)	\$ 1,124.21 \$	9,383.36 \$	(8,259.15)	\$ 11,975.00
53000 Worship / Music							
53100 Worship							
53120 Communion Supplies	51.46	191.67 \$	(140.21)	632.90	1,533.36 \$	(900.46)	2,300.00
53130 Supplies / Kitchen items / hospitality	421.77	416.67 \$	5.10	7,080.27	3,333.36 \$	3,726.91	5,000.00
53140 Altar Flower		333.33 \$	(333.33)	1,520.00	2,666.64 \$	(1,146.64)	4,000.00
Total 53100 Worship	\$ 473.23 \$	941.67 \$	(468.44)	\$ 9,213.17 \$	7,533.36 \$	1,679.81	\$ 11,300.00
53200 Music							
53210 Adult Choir		58.33 \$	(58.33)	125.49	466.64 \$	(341.15)	700.00
53220 Handbell Choir		16.25 \$	(16.25)		130.00 \$	(130.00)	195.00
53230 Rejoice Team		100.00 \$	(100.00)	315.77	800.00 \$	(484.23)	1,200.00
53240 Instruments		58.33 \$	(58.33)	601.65	466.64 \$	135.01	700.00
Total 53200 Music	\$ 0.00 \$	232.91 \$	(232.91)	\$ 1,042.91 \$	1,863.28 \$	(820.37)	\$ 2,795.00
Total 53000 Worship / Music	\$ 473.23 \$	1,174.58 \$	(701.35)	\$ 10,256.08 \$	9,396.64 \$	859.44	\$ 14,095.00
54000 Education / Outreach / Evangelism							
54100 Christian Education							
54110 Curriculum	173.60	208.33 \$	(34.73)	1,466.15	1,666.64 \$	(197.49)	2,500.00
54120 Adult Education	62.95	50.00 \$	12.95	106.95	400.00 \$	(293.05)	600.00
Total 54100 Christian Education	\$ 236.55 \$	258.33 \$	(21.78)	\$ 1,576.10 \$	2,066.64 \$	(490.54)	\$ 3,100.00
54200 Evangelism							
54210 Supplies		29.17 \$	(29.17)		233.36 \$	(233.36)	350.00
54220 New Member / Projects	126.98	62.50 \$	64.48	389.50	500.00 \$	(110.50)	750.00
54230 Sundaes on Mondays		0.00 \$	-	63.87	1,000.00 \$	(936.13)	1,000.00
54240 Fall Fair	270.84	500.00 \$	(229.16)	270.84	500.00 \$	(229.16)	2,000.00
54250 1st Time Guest		16.67 \$	(16.67)		133.36 \$	(133.36)	200.00
Total 54200 Evangelism	\$ 397.82 \$	608.34 \$	(210.52)	\$ 724.21 \$	2,366.72 \$	(1,642.51)	\$ 4,300.00

	Aug-25			Jan - Aug 2025			
	Actual	Budget	over Budget	Actual	Budget	over Budget	2025 Budget
57150 Synod Convention		191.67 \$	(191.67)	330.00	1,533.36 \$	(1,203.36)	2,300.00
57160 Worker's Comp Insurance		520.83 \$	(520.83)		4,166.64 \$	(4,166.64)	6,250.00
57170 Dues and Subscriptions	192.36	43.33 \$	149.03	2,994.74	346.64 \$	2,648.10	520.00
57180 Background Checks	343.14	45.83 \$	297.31	570.15	366.64 \$	203.51	550.00
57190 Council Support	159.90	41.67 \$	118.23	\$ (323.25)	333.36 \$	(656.61)	500.00
57191 Staff Development	261.44	250.00 \$	11.44	\$ 2,204.50	2,000.00 \$	204.50	3,000.00
57195 Operations Mileage Reimbursement		50.00 \$	(50.00)		400.00 \$	(400.00)	600.00
57199 Other Expenses	11.39	125.00 \$	(113.61)	124.03	1,000.00 \$	(875.97)	1,500.00
Total 57100 Administration	\$ 11,103.04	\$ 11,063.33	\$ 39.71	\$ 98,180.13	\$ 88,506.64	\$ 9,673.49	\$ 132,760.00
57200 Information Technology							
57210 General IT	1,805.09	1,866.67 \$	138.42	16,850.15	13,333.36 \$	3,316.79	20,000.00
57220 Copier Expense	1,193.77	2,093.33 \$	(899.56)	13,859.18	16,666.64 \$	(2,807.46)	25,000.00
Total 57200 Information Technology	\$ 2,998.86	\$ 3,750.00	\$ (751.14)	\$ 30,509.33	\$ 30,000.00	\$ 509.33	\$ 45,000.00
57400 Property							
57410 Maintenance Repair / Equipment	24,723.17	3,633.33 \$	21,089.84	105,015.36	29,066.64 \$	75,948.72	43,600.00
57411 Contra Maintenance Repair / Equipment				\$ (45,000.00)		\$ (45,000.00)	
Total 57410 Maintenance Repair / Equipment	24,723.17	3,633.33 \$	21,089.84	\$ 60,015.36	\$ 29,066.64	\$ 30,948.72	\$ 43,600.00
57415 Building Service Contracts		750.00 \$	(750.00)	3,112.03	6,000.00 \$	(2,887.97)	9,000.00
57420 Fuel	295.39	341.67 \$	(46.28)	1,696.19	2,733.36 \$	(1,038.17)	4,100.00
57430 Property Insurance	5,293.68	4,095.00 \$	1,178.68	37,257.64	32,680.00 \$	4,577.64	49,020.00
57435 Contra Property Insurance				\$ (4,700.00)		\$ (4,700.00)	
Total 57400 Utilities				\$ 32,557.64	\$ 32,680.00	\$ (122.36)	
57440 Utilities							
57441 Gas	167.06	150.00 \$	17.06	4,209.24	4,250.00 \$	(40.76)	5,500.00
57442 Electricity	2,318.67	3,041.67 \$	(723.00)	18,533.97	24,333.36 \$	(5,799.39)	36,500.00
57443 Water / Sewer	1,041.91	1,037.08 \$	4.83	6,877.14	8,296.64 \$	(1,419.50)	12,445.00
Total 57440 Utilities	\$ 3,527.64	\$ 4,228.75	\$ (701.11)	\$ 29,620.35	\$ 36,880.00	\$ (7,259.65)	\$ 54,445.00
57450 Trash	175.33	225.00 \$	(49.67)	1,224.96	1,800.00 \$	(575.04)	2,700.00
Total 57400 Property	\$ 33,985.21	\$ 13,263.75	\$ 20,721.46	\$ 128,225.53	\$ 109,160.00	\$ 19,065.53	\$ 162,865.00
57500 Operations Personnel							
57510 Operations Salary and Benefits	48,911.39	32,835.35 \$	16,076.04	382,549.05	262,682.80 \$	119,866.25	394,024.25
57511 Contra Ops Salary and Benefits	\$ (7,767.66)		\$ (7,767.66)	\$ (84,163.67)		\$ (84,163.67)	
57515 Payroll Fees	144.58		144.58	675.67		675.67	0.00
Total 57510 Operations Salary and Benefits	\$ 41,288.31	\$ 32,835.35	\$ 8,452.96	\$ 299,061.05	\$ 262,682.80	\$ 36,378.25	\$ 394,024.25
Total 57500 Operations Personnel	\$ 41,288.31	\$ 32,835.35	\$ 8,452.96	\$ 299,061.05	\$ 262,682.80	\$ 36,378.25	\$ 394,024.25
Total 57000 Operations	\$ 89,375.42	\$ 60,912.43	\$ 28,462.99	\$ 555,976.04	\$ 490,349.44	\$ 65,626.60	\$ 734,649.25
Total 50000 Expenses	\$ 128,770.04	\$ 101,124.78	\$ 27,645.26	\$ 815,956.20	\$ 796,263.24	\$ 19,692.96	\$ 1,223,977.25
59000 Uncategorized Expense	1,500.00		1,500.00	1,500.00		1,500.00	
Total Expenses	\$ 130,270.04	\$ 101,124.78	\$ 29,145.26	\$ 817,456.20	\$ 796,263.24	\$ 21,192.96	\$ 1,223,977.25
Net Operating Income	\$ (65,278.90)	\$ (11,662.09)	\$ (53,616.81)	\$ (131,652.21)	\$ (10,345.31)	\$ (121,306.90)	
Net Income	\$ (65,278.90)	\$ (11,662.09)	\$ (53,616.81)	\$ (131,652.21)	\$ (10,345.31)	\$ (121,306.90)	

Balance Sheet
Palm Valley Lutheran Church of Round Rock Texas
As of August 31, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
Cemetery Savings (6454)	68,680.93
Church MM 2023 (5153) - 1	127,816.10
Church Operating (1246) - 1	463,014.65
Endowment MM 2023 (5161) - 1	61,343.93
Old Project Checking (0995)	340.77
Total for Bank Accounts	\$721,196.38
Accounts Receivable	
Other Current Assets	
Uncategorized Asset	
Total for Other Current Assets	0.00
Total for Current Assets	\$721,196.38
Fixed Assets	
Other Assets	
Total for Assets	\$721,196.38
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	
Total for Accounts Payable	0.00
Credit Cards	
Bill / Divvy Credit Card	10,948.80
Total for Credit Cards	\$10,948.80
Other Current Liabilities	
Total for Current Liabilities	\$10,948.80
Long-term Liabilities	
Total for Liabilities	\$10,948.80
Equity	
30000 Funds	
310000 Designated Funds	
31100 Memorial Funds	
31101 Memorial Gifts	24,048.15
31102 Johnson Memorial Musician Fund	398.33
31103 Adult Choir Memorial Fund	1,213.33
Total for 31100 Memorial Funds	\$25,659.81
31200 Youth Ministry	0.00
31210 Youth Fundraising	696.70
31211 Youth National Gathering	4,974.48
31212 Youth Scholarship	3,596.89
31213 Youth Summer Camp	752.44
Total for 31200 Youth Ministry	\$10,020.51

Distribution account	Total
31300 Capital Improvement Funds	
31301 15% Endowment Transfer	
31302 Multi-Purpose Building Fund	
31303 Steeple Repair Fund	207,982.84
Total for 31300 Capital Improvement Funds	\$207,982.84
31400 General Designated Funds	
31401 Columbarium Niche Engraving	4,570.78
31402 Fall Fair Fund	13,087.61
31403 Grounds Beautification Fund	5,724.96
31404 Hispanic Service	120.00
31405 Office Equipment - Pecht Zinke Fund	37,145.09
31406 Computer Equipment Fund	40,508.84
31408 El Salvador Love	5,835.07
31409 World Hunger	250.00
31410 Round Rock Serving Center	225.00
31411 July 4th Parade	433.57
31412 Grand Piano Fund	2,048.34
31414 Water for Africa	1,494.48
31415 Day Camp	471.54
31416 God's Work. Our Hands.	2,650.27
31417 Community Care	5,159.76
31418 Women's Retreat Fund	1,177.80
31419 VOLT Ladies Fund (Val, Oktob, Ladies Tea)	1,347.17
31420 Grief Sharing Group Fund	-159.81
31421 Counseling Construction	9,864.00
31423 Disaster Relief Fund	4,165.70
Total for 31400 General Designated Funds	\$136,120.17
31500 WELCA Funds	
31501 WELCA Bereavement Fund	2,034.85
31502 WELCA Rebecca Quilters	2,079.78
31503 WELCA Convention	239.44
31504 WELCA Kitchen Fund	140.67
31505 WELCA Lutheran World Relief	3,699.38
31506 WELCA General Fund	1,153.54
Total for 31500 WELCA Funds	\$9,347.66
31600 Cemetery Fund	65,887.97
31700 ERC	143,453.85
31701 Lange Trust Gifts	115,248.27
Total for 310000 Designated Funds	\$713,721.08
Total for 30000 Funds	\$713,721.08
31424 Reformation Celebration	19,047.92
Opening Balance Equity	
Retained Earnings	102,266.97
Net Income	-124,788.39
Total for Equity	\$710,247.58
Total for Liabilities and Equity	\$721,196.38

Palm Valley Lutheran Preschool
Budget vs. Actuals: 2025-2026 School Year
August 2025

	Actuals for August 2025	Budget: Aug 25 - Jul 26
Income		
40000 Revenue		
40100 Tuition & Fees		
41105 Registration	\$ 840.00	
41110 Tuition *	\$ 4,720.00	\$ 59,760.00
Total 40100 Tuition & Fees	\$ 5,560.00	\$ 59,760.00
41150 Other Income		
41190 ERC Funds	\$ 29,893.73	
Total 41150 Other Income	\$ 29,893.73	\$ -
Total 40000 Revenue	\$ 35,453.73	\$ 59,760.00
Total Income	\$ 35,453.73	\$ 59,760.00
Expenses		
50000 Expenses		
52000 Administration		
52700 Bank Charges/Fees		\$ 876.00
52705 Postage		\$ 50.00
52730 Advertising		\$ 600.00
52740 Workers Comp Insurance		\$ 2,225.00
52750 Licensing Fees		\$ 250.00
Total 52000 Administration	\$ -	\$ 4,001.00
52005 Operations		
52811 Copier Lease Pmt	\$ 76.00	\$ 760.00
52820 Telephone/Internet	\$ 104.50	\$ 1,050.00
52821 Building Rent	\$ 1,000.00	\$ 10,000.00
52825 Utilities	\$ 1,190.47	\$ 11,904.70
52827 Custodial		\$ 9,400.00
52828 Church Support Staff	\$ 550.25	\$ 5,502.50
52830 Insurance Property		\$ 7,200.00
52860 School Software & Security		\$ 890.00
Total 52005 Operations	\$ 2,921.22	\$ 46,707.20
52009 Personnel		
52900 Teacher Salaries/Hourly	\$ 1,451.40	\$ 55,000.00
52905 Teachers- FICA/Med	\$ 240.46	
52930 Administrative Salaries	\$ 5,002.28	\$ 64,992.00
52935 Administrative FICA/Med	\$ 828.76	
52950 Payroll Fees	\$ 160.31	\$ 1,000.00
52955 Staff Background Checks		\$ 50.00
Total 52009 Personnel	\$ 7,683.21	\$ 121,042.00

* Tuition Budget is based on enrollment as of September 4, 2025

	Actuals for August 2025	Budget: Aug 25 - Jul 26
53000 Program Needs		
53300 18 mos Classroom Supplies		\$ 200.00
53301 2's Classroom Supplies		\$ 200.00
53305 3's Classroom Supplies		\$ 200.00
53310 4's Classroom Supplies		\$ 200.00
53325 Shared Classroom Supplies		\$ 1,200.00
53326 Film Development		\$ 50.00
53335 Basic Classroom Supplies		\$ 450.00
Total 53000 Program Needs	\$ -	\$ 2,500.00
54000 Activities Cost		
54130 Small Activity Cost		\$ 900.00
54205 Staff Food		\$ 300.00
Total 54000 Activities Cost	\$ -	\$ 1,200.00
Total 50000 Expenses	\$ 10,604.43	\$ 175,450.20
Total Expenses	\$ 10,604.43	\$ 175,450.20
Net Operating Income	\$ 24,849.30	\$ (115,690.20)
Net Income	\$ 24,849.30	\$ (115,690.20)

Note: The Preschool Budget will be adjusted in September and October due to continued enrollment. Becky has provided a very conservative budget for this rebuilding year; please see her report for more information.

Balance Sheet
Palm Valley Lutheran Preschool
As of August 31, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
10011 Operating PS Regions 1415	\$ 39,390.51
10015 Operating PS Regions 4555	\$ 5,490.00
10025 MM Preschool - Regions	\$ 135,263.68
Total for Bank Accounts	\$ 180,144.19
Accounts Receivable	
Other Current Assets	
80000 Permanent Restricted	\$ -
88001 D- Designated Other (Fundraisers)	\$ (7,939.41)
88006 D- TX Workforce Grant	\$ 94.98
Total for 80000 Permanent Restricted	\$ (7,844.43)
Total for Other Current Assets	\$ (7,844.43)
Total for Current Assets	\$ 172,299.76
Fixed Assets	
Other Assets	
Total for Assets	\$ 172,299.76
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Credit Cards	
Divvy Credit Card	\$ (973.71)
Total for Credit Cards	\$ (973.71)
Other Current Liabilities	
18800 Deferred Revenue	\$ -
18820 Prepaid Registration (unearned)	
Total for 18800 Deferred Revenue	\$ -
Total for Other Current Liabilities	\$ -
Total for Current Liabilities	\$ (973.71)
Long-term Liabilities	
Total for Liabilities	\$ (973.71)
Equity	
Opening Balance Equity	\$ 173,441.98
Retained Earnings	\$ (25,017.81)
Net Income	\$ 24,849.30
Total for Equity	\$ 173,273.47

Report for Executive Team meeting September 9, 2025:

Jen Kendrick, Executive Administrator

Financial Stewardship

- Budget timeline overview
 - ✓ August 29: Budget templates sent to Staff/Ministry leaders
 - ✓ September: Master 2026 budget template is updated with Ministry requests. (*In progress*)
 - October 5: Forums to give congregation an early look at requests and opportunity to provide input. Also update on strategic plans focus in 2026. FORUM TIMES - TBA
 - October 20: Finance team meeting to review 2025 financials through September, status of 2026 member commitments, and 2026 Budget draft; utilize available data points to make recommendations to Council.
 - November 12 and 19: Exec and Council to review 2025 financials through October, status of 2026 member commitments, 2026 Budget draft, and Finance team recommendations.
 - December 10 and 17: Exec and Council to review 2025 financials through October, status of 2026 member commitments, 2026 Budget draft – goal to finalize.
 - December 15: Deadline for Ministry teams to submit reports for the Annual Meeting packet.
 - January Exec (7th) and Council (14th) – Final reviews of all data points again with 2025 End-of-Year actuals.
 - January 18: Member forums for overview of 2025 financials and 2026 budget
 - January 25: Annual Meeting
- Financial Audit of 2024: In progress with the goal to complete this month.
- Dual approval timeline
 - Context: Over the past few years, the church has increased its use of online payment formats. These updates have been cost-effective and increased efficiency, but inadvertently removed some of the dual-approval processes like those used in printing and signing physical checks.
 - ✓ The access points for the dual approval system are in place. Michael and Sally have logins for Quickbooks, Bill.com, Amazon, and Paycor (HRIS). I set up email accounts treasurer@pvlc.org and accounting@pvlc.org, so the logins won't have to be changed if the volunteers holding these positions change.
 - Next steps:
 - Clarifying process for holding expenditures for pre-approval vs post-transaction review.
 - ❖ Prior to 2025 –
 - Bank statements (including a few recurring ACH vendors), payroll, credit card statements (including Amazon and an increasing number of vendors/utilities) were reviewed monthly by the Treasurer. This involved multiple paper packets of reports generated from Automated Church Systems (ACS) and Regions bank, and accompanied by relevant documentation.
 - Reimbursements for staff/volunteers and vendors requiring payment by check were prepared twice a month normally - or as needed for emergencies - then reviewed and dual signed.

- Expenditures over \$5000.00 and/or outside the parameters of the congregation-approved annual budget were referred to the appropriate working team and Exec Team/Council for additional review and approvals. (i.e. HVAC replacements are discussed/reviewed/approved with Property and Exec/Council)

❖ New in 2025 –

- Quickbooks Online is much easier to use than ACS, allowing more timely coding and corrections; and without having to journal/move every dollar 4-5 times between funds/accounts. We have a much better idea of income and expenses, and what our account balances are like in real time.
- Paycor HRIS – payroll, PTO requests, and employee reimbursements are all processed in Paycor. This has eliminated the time and expense of writing paper checks. In addition, Paycor handles quarterly tax filings, and will generate W-2's/1099's. (Previously, payroll, PTO, and tax forms were all handled by manual entry into ACS from another software program and paper forms.)
- Financial Reporting - Quickbooks Online has provided us with reports that are accurate and have better readability. Traditionally, monthly reports have included Profit and Loss vs Budget, and a Balance sheet that includes all funds outside of the Operating Budget. We have continued this pattern, plus added contra accounts showing transactions like the move of ERC/Cemetery funds to offset Personnel, maintenance fund to offset major repairs, etc. We have also added a monthly listing of the Davidson managed fund balances; and now quarterly spendable earnings from those funds with income-only restrictions. Monthly financials are shared with the Finance team for additional review.
- Review and Approval of Electronic Expenses This question was raised by staff in mid- March (once we had Quickbooks data migration situated and fine-tuning), as to what reporting mechanism Michael wanted to use to review monthly bank statements, Quickbooks, Bill.com, Paycor, etc. This was revisited in July, at which time meetings with both Michael (Treasurer) and Sally Cotton (2nd signer) resumed.

As of this report (Sept 9, 2025) they are in the process of reviewing 2025 transactions for compliance and questions. In addition to staff, they have contact with our offsite accountant for assistance with any questions and reports they need for this full review.

❖ Moving forward –

- Resume the twice-monthly routine of reviewing all data points, to coincide with check signing. (With full financial access, our volunteers can review more often as their personal time allows.) Reports via paper or electronic means will be provided as needed to best meet the needs of our volunteers.
- Payment requests for items that are special or non-recurring will be submitted for pre-approval, either by email or paper Payment request forms. These include but are not limited to: employee reimbursements or stipends to process by payroll; reimbursement to volunteers/ministry leaders who spend personal funds within their budget for church

activities; expenditures outside of the budget approved by the congregation at annual meeting; and expenditures over \$5000.00.

- ACH transactions will only be utilized for recurring monthly payments that can't be moved to Bill.com; or which would incur additional fees to do so. If a special ACH transaction is needed, pre-approval will be required.
- Payroll will be reviewed after processing, either by electronic means (logins) or by reviewing the post-payment journal reports.
- Continue to provide monthly Council financial reports to Finance Team for additional review and clarifications/corrections.
- Review recurring ACH vendor transactions to see which can be moved to Bill.com for credit card payment, or providing monthly report for review.
 - ❖ There are 12 vendors on the regular/recurring list that are auto paid through ACH withdrawal.
 - ❖ Six are the same amount every month/quarter: ACS Tech, Live Oak IT, Aflac, Newport (accountant), Jack Henry (check scanning), Brotherhood/Lightwell insurance (quarterly)
 - ❖ The others vary monthly as expenses are not the same: Atmos Energy, Bill.com, Paycor, Lowes, Portico Benefits (403B varies), PS - Tuition Express (fees are based on enrollment)Will review in September to see if any can be moved to Bill.com, otherwise will be added to monthly reconciling.

Live Oak Technologies update

- *Where do we stand on our data migration and backup?*
 - Additional memory was added to the server in June; system is holding with the extra capacity.
 - Live Oak is ready to mimic our current file structure in the cloud initially, rather than moving to the cloud and changing our file structure all at once.
 - This is ready for us to find a date with minimal impact on staff to transfer files and point everyone's computers to the cloud version. **Scheduled – October 13** (Office is closed, Live Oak is not.)
 - In addition, Live Oak will make sure that no one downloads and saves to their devices, causing space issues on individual devices.
- *How are we coming on the rollout of Microsoft 365 to the staff?*
 - ✓ All staff have this.
 - ✓ Accounts were added or transferred at onboarding for our new staff members.
- *What is the status of getting everyone migrated to the new laptops?*
 - Staff members were asked what they want or need.
 - Everyone can't fully move to just laptop yet due to the server configuration (will change with cloud migration), and the need for programs like Automated Church Systems (ACS) which are only available on the server.
 - New laptops were provided for staff during onboarding -- Helen, Jordana, Kelley, Becky.
 - Jen's old laptop was repurposed to stay onsite for meetings and volunteer use. Using new laptop in addition to tower due to server and ACS access.

- New laptops have been ordered for Vicki, Molly, and John. John's will replace his Tower, which is out of warranty and cannot be updated to Windows 11.
- Pastor's tower is also out of warranty; we have a year-old tower onsite ready to replace it. Scheduling with Pastor and Live Oak to transfer his data is in progress.
- *Have we done an assessment of the current network for the church?*
- *Our Ethernet and our wireless networks are not properly bridged to each other. We need to get this resolved.*

Yes, Live Oak is working on this. They evaluated much of our current system and processes at start-up, with an initial focus of the server and Wi-Fi connectivity.

Live Oak scheduled onsite September 17th, 10:00 a.m. to do assessment. Business plan review will follow. Vince will also attend the follow-up meeting if his schedule allows.
- *As we work to upgrade the Sanctuary and the CLC we will be installing a lot of new equipment that will require faster internet speeds. Will our current network in the church support it and is it properly configured?*

No. We upgraded our internet speed in February, but Vince reported there are still issues. Live Oak agreed and is working on a quote for faster speed. This will also be addressed in the business plan meeting/recommendations.
- *Are all of our Windows devices on Windows 11?*

All but three which are out of date and can't be updated – John Cilliers and Pastor Koppel (noted above); and a third computer that hasn't been used for a month. (Jen is tracking it down.)
- *MacBook Pro purchase - \$5,400 church-owned to replace personal device*
 - Jessica prefers MacBook Pro for design/video work – industry standard – and has been using her personal device.
 - She reported that the age of her personal device is contributing to her work hours being less efficient and causing overtime due to slow speed of working with large media files.
 - Vince was asked to evaluate suitable devices, and the cost of the recommended model is \$5,400.00 plus Apple care.
 - Live Oak procurement vendor was consulted; he is an Apple vendor and has similar price point option.
 - Recommend we invest in the MacBook Pro as spec'd, with the goal to provide high quality graphics and videos for the church; plus help Jessica with time management, productivity, and work-life balance.
 - Spend requires Exec Team/Council approval as it is over \$5000.00 and not in the church budget. (Designated Office IT fund recommended to cover the cost.)

DRAFT ALCOHOL POLICY FOR DISCUSSION

Congregational Alcohol Policy for Events and Venue Rentals

Purpose: This policy establishes guidelines for the responsible serving of alcohol at events and venue rentals held on the congregation's campus. While acknowledging the opportunity to generate income through alcohol service, the policy ensures that it aligns with the church's mission and core values. The policy aims to maintain the integrity of the church's ministry while offering space for a variety of events that promote community engagement and fellowship.

Policy Guidelines:

1. **Alcohol Service Permitted for Certain Events:**
 - a. Alcohol may be served at approved private events on church property.
 - b. Alcohol must be served by a licensed bartender or caterer who is insured and complies with all local, state, and federal regulations regarding alcohol service.
 - c. Alcohol service is intended to supplement church ministry by generating revenue that can support the church's programs, outreach, and operational needs.
2. **Approved Event Types:** Alcohol may be served at the following types of events:
 - a. Weddings and Receptions
 - b. Showers (e.g., bridal, baby)
 - c. Banquets and Reunions
 - d. Professional and Corporate Events
 - e. Christian Organization Gatherings or Events
3. **Events Not Permitted:**
 - a. Alcohol will not be served at certain events that may be incompatible with the church's mission, including but not limited to:
 - i. Bachelor and bachelorette parties
 - ii. Events with themes or activities that promote excessive drinking or behavior contrary to Christian values
4. **Restricted Hours:** Alcohol service is prohibited during the following periods:
 - a. **Sunday Worship Hours:** Alcohol will not be served during Sunday morning worship times
 - b. **Holiday Worship Services:** Alcohol will not be served during major holiday worship times, including Christmas Eve, Lent, Easter Sunday, Good Friday, and other significant religious observances.
 - c. **Preschool Operating Hours:** Alcohol will not be served during the hours when the preschool is in operation (typically Tuesday through Friday 7:30 AM to 2:30 PM), to ensure the safety and well-being of children and families in the building.
5. **Approved Venues for Alcohol Service:**

Alcohol service is restricted to the following designated venues on church property:

 - a. The Oak Grove (outdoor space)
 - b. The Multipurpose Facility, "The Back Porch" (indoor event space)

Alcohol will not be served in any other areas of the church property, including the sanctuary, classrooms, hallways, or offices.

6. Approval and Event Planning:
 - a. Any event requesting alcohol service must be submitted for approval to the church's event planning committee. The request must include details such as the type of event, the licensed bartender or caterer, and the alcohol service plan.\
 - b. The church reserves the right to deny alcohol service for any event that is deemed to be inconsistent with the mission and values of the church. Events that could negatively impact the church community, its reputation, or its ministry will not be approved.
7. Alcohol Service and Consumption Guidelines:
 - a. Alcohol will be served in moderation, with only beer, wine, and spirits being offered. The licensed bartender will monitor the consumption of alcohol and ensure that guests do not over-imbibe.
 - b. Alcohol may only be served and consumed within the designated areas (Oak Grove and The Back Porch). It is prohibited to bring alcohol into other areas of the campus.
 - c. Service will be limited to specific event times.
8. Safety and Responsibility:
 - a. Event organizers are required to provide safe transportation options for guests who consume alcohol. This can include arranging for rideshare services, providing taxi vouchers, or promoting designated drivers.
 - b. For large events, the church may require security personnel or event monitors to ensure a safe and respectful environment.
 - c. The event organizer is responsible for ensuring that all participants are behaving responsibly, and may be required to address any disruptive behavior associated with alcohol consumption.
9. Mission and Values Alignment:
 - a. Alcohol service is provided with the understanding that it supports community events while promoting values of moderation, responsibility, and respect. The leadership of the church will review this policy regularly to ensure it continues to reflect the congregation's commitment to living out Christian values in all activities on church property.
 - b. Any event where alcohol service is requested must align with the mission of the church to create a safe, welcoming, and responsible environment for all attendees.
10. Enforcement:

Failure to comply with this policy may result in the cancellation of the event or the suspension of alcohol service for future events. Event organizers, vendors, and attendees are expected to adhere to all guidelines to ensure a safe and respectful atmosphere.

Effective Date: This policy will take effect immediately upon approval by the Congregational Council and will be reviewed annually to ensure that it continues to align with the mission and values of the church.

Liturgical Use of Wine (Exclusion):

This policy does not apply to the sacramental use of wine in Holy Communion. Wine used in worship services is an approved exception and is permitted at all times as part of the congregation's sacramental practice.

PVLC Event & Facility Request Form (SAMPLE)

Event Information:

- Event Name: _____
- Event Date(s): _____
- Event Time (Start/End): _____
- Group Size/Attendance Estimate: _____
- Type of Event (Check all that apply):
 - ☐ Wedding
 - ☐ Reception
 - ☐ Shower (e.g., bridal, baby)
 - ☐ Banquet
 - ☐ Reunion
 - ☐ Professional/Corporate Event
 - ☐ Christian Organization Gathering
 - ☐ Other (please specify): _____

Alcohol Service Request:

- Will alcohol be served at this event?
 - ☐ Yes
 - ☐ No

If yes, please answer the following:

- Type of Alcohol (Check all that apply):
 - ☐ Beer
 - ☐ Wine
 - ☐ Spirits
 - ☐ Other (please specify): _____
- Licensed Bartender/Caterer Information:
 - o Name of Vendor: _____
 - o License Number: _____
 - o Contact Information (Phone/Email): _____
- Alcohol Service Plan (please describe):
 - o ---
 - o ---
 - o ---

Event Venue Selection:

- Select Venue(s) for Event:
 - ☐ The Oak Grove (Outdoor Space)
 - ☐ The Multipurpose Facility, “The Back Porch” (Indoor Space)

Restricted Hours & Venue Policies:

Please be aware that alcohol service is prohibited during the following periods:

- Sunday Worship Hours
- Holiday Worship Services (e.g., Christmas Eve, Easter Sunday, etc.)
- Preschool Operating Hours (Typically Tuesday–Friday, 7:30 AM–2:30 PM)

Alcohol will only be served in the following venues:

- The Oak Grove (Outdoor Space)
- The Multipurpose Facility, “The Back Porch” (Indoor Event Space)

Event Details & Responsibilities:

- Event Organizer Contact Information:

o Name: _____

o Phone Number: _____

o Email Address: _____

- Will you be providing transportation options for guests who consume alcohol (e.g., rideshare, taxi services, designated drivers)?

☐ Yes

☐ No

☐ Not Applicable

- Will security or event monitors be required for your event?

☐ Yes (please indicate number needed: _____)

☐ No

- Do you agree to ensure that all guests behave responsibly and adhere to the guidelines of the alcohol policy?

☐ Yes

☐ No

Agreement & Signature:

By signing this form, I acknowledge that I have read and understood the Congregational Alcohol Policy for events and venue rentals. I agree to adhere to all guidelines regarding alcohol service, event times, and restricted periods. I understand that failure to comply with the policy may result in the cancellation of the event or suspension of alcohol service for future events.

· Event Organizer Signature: _____

· Date: _____

Office Use Only:

- Event Approval Status:

o Approved

o Denied (reason): _____

- Approval by (Name/Date):

o Name: _____

o Date: _____