



PALM VALLEY ANNUAL REPORT FOR 2022

A PLACE OF GRACE

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ANNUAL CONGREGATION MEETING

January 29, 2023, 10:15 am, Christian Life Center and Online

AGENDA

The Congregation Council presents the following agenda and resolutions for the Annual Congregational Meeting:

- Open with Prayer
- Adoption of Agenda
- Recognize Outgoing Council Members
- Nominating Team's Report
 - Recognition of Nominating Team
 - Election of Council Members
- Financial Reports
- Audit
- Resolutions
 - Assembly Delegates
 - Memorials
 - 2022 Financial Plan for Ministry
- By-Laws Amendment
- Adjournment



NOMINATING TEAM

Nominating Team

Tom Dove
Carlton Sands

Rachel Menke
Fred Ramirez

Crystal Smith Shanklin
Pastor Koppel

Nominees for Council Membership

Susan Ames
David Beck

Tom Dove
Jason Dufner

Stephen Loyd
Sue Rue

RESOLUTION - Memorials

We remember with thanksgiving our members who loved and served their Lord, who passed away in 2022, and now rest from their labors. We will continue to pray and care for their families:

Terry Craddock.....January 16, 2022
Pauline PetersonJanuary 20, 2022
Mary AndersonJanuary 20, 2022
Doug KelleyJanuary 25, 2022
Denise Richter February 12, 2022
Jim Michaud..... March 7, 2022
Gladys Hailes April 26, 2022
Dianna Williams May 27, 2022
Michael ChapmanJune 9, 2022
Steve SparksJune 10, 2022

Almighty God, we remember with thanksgiving those who have loved and served You in Your church on earth, who now rest from their labor. Grant that we may continue our course in faith until by Your call we reunite with those who have gone before us through Your Son, Jesus Christ our Lord. Amen.



RESOLUTION – 2023 Financial Plan for Ministries

Contributions & Other Income

1	Tithes & Offerings	
2	Member Contributions	\$1,020,816.36
3	Loose Plate Offerings	\$13,000.00
4	Easter/Thanksgiving/Christmas	\$15,985.00
5	TOTAL MEMBER CONTRIBUTIONS	\$1,049,801.36
6	Other Income	
7	Altar Flowers	\$3,800.00
8	Building Use (Weddings/Events)	\$12,800.00
9	Interest/Investment Income	\$300.00
10	Other Income	\$16,900.00
11	Paycheck Protection Program	\$60,000.00
12	Total Contributions & Other Income	\$1,126,701.36

Expense

1	Benevolence	\$37,800.00
2	Children's Ministry	\$11,335.00
3	Christian Education	\$2,900.00
4	Evangelism	\$2,950.00
5	Hispanic Ministry	\$780.00
6	Community Care Ministries	\$450.00
7	Spiritual Life	\$2,975.00
8	Stephen Ministries	\$400.00
9	Stewardship	\$625.00
10	Worship & Music	\$16,640.00
11	Youth Ministry	\$12,450.00
12	Personnel Salary & Benefits	\$877,018.36
13	Administration	\$52,145.25
14	Communication	\$10,567.00
15	Property Operating Exp	\$97,665.76
16	Total Expense	\$1,126,701.36



BYLAWS AMENDMENT

Report: PVLC Special Committee on Electronic Meetings

Committee Members: Linda Reed, Chad Howell (chair)

Date: September 18, 2022

Recommendation

We the special committee formed to consider changes to the PVLC constitution and bylaws to address electronic meetings recommend the adoption of the following resolution by the Council:

Resolution

Resolved, the PVLC Council approves and recommends to the Congregation the adoption of the following addition to the Bylaws of PVLC:

This congregation, the congregation council, and their committees may hold meetings by remote communication, including electronically and by telephone conference, as long as there is an opportunity for simultaneous aural communication. [Adapted from the Model Constitution For Congregations Of The Evangelical Lutheran Church In America, 2019]

The PVLC Council authorizes and directs the Council Secretary and PVLC Executive Administrator to notify the Congregation of this proposal, including a reading at a public service, at least 30 days in advance of the next regular Congregational Meeting (January 2023) as provided in the PVLC Constitution (Section C16.03) and the PVLC Bylaws (Section 6).

Purpose

The purpose of this change is to clearly establish the authorization and legitimacy of electronic meetings (e.g. phone & video conferencing) for conducting church business and to provide supporting guidelines.

Background

The PVLC constitution and bylaws, as adopted in 2008, do not provide for electronic meetings. Section C10.07 (pg.15), includes the following:

"Robert's Rules of Order, latest edition, shall govern parliamentary procedure of all meetings of this congregation".

The most recent version of Robert's Rules of Order, 12th edition, specifically excludes electronic meetings unless provided for in the organization's bylaws:

"Extension of Parliamentary Law to Electronic Meetings. Except as authorized in the bylaws, the business of an organization or board can be validly transacted only at a regular or properly called meeting - that is, as defined in 8.2, a single official gathering in



*one room or area - of the assembly of its members at which a quorum is present”
(Section 9.30, pg.128)*

The PVLC constitution allows for the adoption of new bylaws through a single majority vote of the congregation and new bylaws become effective immediately (unlike a change to the constitution which requires a second approval at a subsequent meeting):

*“Bylaws may be adopted or amended at any legally called meeting of this congregation with a quorum present by a majority vote of those voting members present and voting.”
(C16.02. pg. 22)*

The process for changing bylaws is addressed in section C16.03 (pg.22):

“Changes to the bylaws may be proposed by any voting member provided, however, that such additions or amendments be submitted in writing to the Congregation Council at least 60 days before a regular or special Congregation Meeting called for that purpose and that the Congregation Council notify the members of the proposal with its recommendations at least 30 days in advance of the Congregation Meeting.”

The statutes governing non-profit organizations in the State of Texas allow for remote meetings:

“Sec. 22.002. MEETINGS BY REMOTE COMMUNICATIONS TECHNOLOGY. A meeting of the members of a corporation, the board of directors of a corporation, or any committee designated by the board of directors of a corporation may be held by means of a conference telephone or similar communications equipment, another suitable electronic communications system, including videoconferencing technology or the Internet, or any combination of those means, in accordance with Section 6.002.” (State of Texas: Business Organizations Code: Title 2. Corporations: Chapter 22. Nonprofit Corporations) <https://statutes.capitol.texas.gov/Docs/BO/htm/BO.22.htm>



FROM OUR SENIOR PASTOR



Dear Friends,

Out of a total of 8,900 congregations in the ELCA, there are only 250 congregations that are our size. While some of the smaller congregations have struggled through the pandemic, we shifted gears and used video and other technologies to provide worship, news, and Bible studies throughout the year. It is easy to forget where things were

just a year or two ago, when we were in the middle of the pandemic, but...

What a difference a year makes! It was on January 9 that we reopened the Historic Sanctuary for Sunday morning worship. We continue to offer in-person and online worship, and our Round Rock Campus and our Online Campus are well attended.

We had our annual meeting, and we gave thanks for the ministries of Charles DeLisle, Laura and David Kelly, and Pastor Figueroa.



We had staff transitions, with Michael Chapman serving as our interim *Rejoice!* Music Director until February 2022, followed by Pastor Min Woo Lee and Blake Targonski as co-directors for *Rejoice!* Music. John Cilliers arrived in January 2022 replacing Mark Almy, who moved to New York. We welcomed Adam Ellis (bass player), and Brian Schindehette (drummer) to complete our *Rejoice!* Band Musicians. Both positions are funded by a member's special gift.



We **commissioned Abby Boldt** for a two-year missionary trip to Thailand.

I had the privilege of mentoring **Andrew Thompson**, our intern, and **Laxmikanth Vardhanapu**, our seminarian.



In January, we met with Pastor Min Woo Lee regarding possible **Korean services at PVLC**, which began on March 20.



As Lent began, I had the privilege of leading all three Ash Wednesday services and even **presided at Holy Communion in Spanish.**

By mid-spring, it was clear that our **momentum was coming back.** The pandemic seemed to be winding down, although we still had to deal with variants. Yet, we resumed “traditional” styles of Holy Communion at both Traditional liturgical services and our *Rejoice!* service. In-person **attendance continued to grow.**

We had a meaningful Holy Week, beginning with Palm Sunday when **Claudia Wimsatt** played the role of Pontius Pilate’s wife.

We had our first **GRACE Night** (formerly All-Committee Night) on the first Monday of April.

On April 24, we *confirmed* **Jack Bell, Rachel Dieterich, Drew Johnson, Mikah Johnson, Lily Michaud, Jacob Mikaberidze, Lucy Osborn, Kash Stephens, Ben Wimsatt, and Zakk Yarbrough.** We held a combined service at 9 am, including traditional, contemporary, English, Spanish, and Korean elements.



Several members of our congregation suffered property damage from the **tornadoes**, but thanks be to God that we had no injuries or loss of life.

We had a new member class on the first Sunday in May. And we **received 26 new members** from that class alone!

Lax finished his academic year with us and asked to continue. His seminary permitted him, so we are enjoying having him with us for a second year.

Momentum kept increasing, and enthusiasm continued to build.

We increased to four in-person worship services weekly (Traditional, *Rejoice!*, Spanish, and Korean). We continue to have both in-person and two online worship services every week.



Palm Valley Preschool graduated another class.





In June, our Middle Schoolers went to **Mission Arlington** and led Vacation Bible School for the kids of Arlington.

June 17 was **Water for Africa Night at Dell Diamond**, and many youth and adults participated. Water for Africa provided 27,000 more people with clean water in 2022.



Our **Synod Assembly** was June 9-11 in New Braunfels. Synod Delegates: **David and Angela Beck; Carolyn and Jessica Koehn**. Andrew also attended, as well as Denise in her role as President of the Board of Cross Trails Ministry.

In our Hispanic Ministry, Esmeralda Mendoza stepped down for a season as Hispanic Ministry coordinator; however, she preached at our English services on June 12. **Thais Rowland and Hugo Aguilera stepped up to coordinate our Spanish service** and began with a blessing on June 26.

Our **video work increased beyond worship services** to promote events like the 4th of July Parade, the Water for Africa Night at Dell Diamond, and a Palm Valley Lutheran Church newscast every month.

We celebrated our nation's birthday together with the **4th of July Parade**.



July also brought **Vacation Bible School**, and it was another well-attended, fantastic week, thanks to all the volunteers who made it come alive with the love of Jesus.



Several of our high schoolers attended **Southwest Texas Synod Youth Gathering** in Houston, Boundless Adventure, which was planned and led by Denise Blomquist.



We began **supper clubs** and enjoyed them throughout the summer and autumn.

Several of our leaders attended the **Global Leadership Summit**.



Sadly, we said goodbye to our interim *Rejoice!* Music Director, Michael Chapman, in August, due to his battle with cancer.

Also, in August, we had the **Blessing of the Backpacks** and gave out all 70 backpack tags! On the 8th, we continued our outdoor **Sundaes on Mondays** and enjoyed a Beatles-themed worship.

We began our stewardship focus, *Return to the Lord your God*, in August, and quickly followed with a sermon & small group series: *Building From The Inside Out – A Study of Nehemiah*. We began on our Kickoff Sunday, September 11, when we had a combined service, the beginning of Sunday School, and a meeting for confirmation kids and parents. New members led several of our small groups for the sermon & small groups series.

Together we celebrated and pitched in on *God's Work Our Hands Day*.



Our **Annual Fall Fair** in September was another hit, thanks to Sally Cotton and Lynn Cain and all the volunteers:



We had new member class in October and our annual **Jam-O-Ween** and **Halloweenie Roast**; Dr. & Mrs. Luther (Stephen Loyd and Allison Wojtowecz) were our special guests for **Reformation Sunday**.





We dedicated and blessed quilts and school kits and sent them out – 175 handmade quilts this year!

One particular sign of health in our congregation: we currently have **one** staff person and two other members interested in pursuing ordination.

We received even more **new members** in October and a **new baby grand piano** on Reformation Sunday.



We celebrated **First Holy Communion Sunday, November 6**, with 17 young people: *Collin Amendola, George Bell, Olivia Cherico, Aiden Duly, Emma Kate Duly, Jordyn Gilbertson, Brady Henderson, Riley Hertel, Ava Jackson, Jena Pachicano, Jordan Pachicano, Madison Psencik, Blair Risinger, Caden Small, Lukas Tetmeyer, Jesus Villedas Huerta, Macky Villedas*. These students have also been trained as acolytes.



We participated in the **Round Rock Annual Community Thanksgiving Service** with Mayor Craig Morgan; Chief Allen Banks; Serving Center Director Lori Scott; Pastors Fresquez; Suber; Switzer; our Intern Pastor Andrew, and the Round Rock City Council members.

We had our annual **Advent Event** in November, and also our first **Palm Valley Advent Calendar**.



In December, we celebrated with our **Children's Christmas Pageant**, a visit from **St. Lucia** (Emma Blanco), and **Mary and Joseph** (Charlotte Bell and Blake Targonski) on the fourth Sunday of Advent. Our Christmas Eve was complete with services at 4, 5:30, 7, and 9 pm.

My continuing education this year included the Global Leadership Summit, the ELCA Senior Pastor's Retreat, Synod anti-oppression training, The Lutheran Larger Church Conference, and the Synod Leadership Convocation. I continue as a member of the Southwestern Texas Leadership Team.



Thank you for a wonderful year, and a special thanks to the members of our Church Council and our talented and faithful church staff—we are indeed blessed and fortunate to have all of them!



Thank you for the privilege of partnering with you in the Gospel ministry,

Dr. Dave Koppel
Senior Pastor



FROM OUR COUNCIL PRESIDENT



Tammy & Garlon Oetken

Greetings to my Palm Valley family!!

Thank you for the opportunity to serve Palm Valley for another year! It is an honor and pleasure to serve this congregation! Thank you all for rising to the occasion and helping us bring you a balanced Financial Plan for Ministries. Your generosity surpasses any that I have seen anywhere else! You guys are simply amazing!

We have been navigating the post-pandemic era. We have been trudging through with the occasional setback of Covid or Flu, and we have persevered! We are blessed to see the attendance numbers increasing. Last weekend it was good to hear the sound of children during the service! My heart was happy!

We have added to our online worship services the “Anytime Anywhere” service to our Facebook group. We are reaching even more people with our message of Jesus. The most significant demographic watching is 18 to 49 year old males. We are finding ways to share the Good News with more people!

I’m thankful that we are providing online services, but I’ve got to tell you, there is NOTHING better than being present on campus with your family, in person, and giving hugs to the people I love! God designed us to be a social people, love one another, help, and raise each other up.

Garlon and I had dinner last night with our neighbors. She works for CPS and now trains social workers. We were talking about the effects COVID has had on kids and society. She shared her thoughts, and it struck home. She said that we, as a people, are evolving. We are becoming less social and less caring. Less involved. Less human. Less. Less. Less. And until we realize that we grow, learn, and care through in-person interactions, we will be less than we can be.

I come to church to be filled up. I listen to a good message and I get hugs from my friends. You guys lift me up! I NEED this church! I NEED you all! I get filled up so I can go out and share the good news with others. I get filled up so I can do what has been commanded of us—to love our neighbors.

And so, with that, I want to encourage you all to get involved. I promise you won’t regret it. I promise you will feel good if you volunteer to help during one of the services. I promise you’ll love it if you bring your kids to JAM! I promise you will form meaningful friendships if you join a small group!



I also encourage you to contact your council members with questions, concerns, or ideas. We WANT to hear from you! The easiest way to contact the Council is at council@pvlc.org. With one email, you will reach the entire Council. You can contact any council members if you want to discuss something more private. Our contact information can be found on Member Connect. This is my last year serving as your Council President, but I will remain on the Council. You can call me at 512-217-4701 or email me at happycampertx@gmail.com, and I will take your concerns to the Council.

Thank you for the opportunity to serve Palm Valley Lutheran Church! This church is a FAMILY. We genuinely love each other. I invite you to come home and feel the love! It is amazing!

Hebrews 10:24-25

And let us consider how to stir up one another to love and good works, not neglecting to meet together, as is the habit of some, but encouraging one another, and all the more as you see the Day drawing near.



INTERN PASTOR

It is with great joy that I offer my personal thanks for the past year that we have shared and for the next several months we will get to share together as well. There have been many amazing moments of growth and sharing God's grace with one another and with the community. I am excited to share the highlights with you all!

In reviewing over the past year, I am glad and honored to have been able to:



- **Prepare and preach sixteen sermons** (the expectation for internship is at least once a month, so the extra opportunities have been greatly appreciated as I continue to hone my preaching skills). *Through these opportunities, I was also able to experiment with different styles/methods of sermon delivery*, including writing a drama-style sermon, and utilizing props. Some examples of props include fruit in my Fruits of the Spirit sermon, wind pinwheels for my outdoor Pentecost sermon, and a parachute for my Christ at the Center sermon.

- **Assist with recording at least two online worship services a week, one podcast a week since July 15th, and record one news update a month** with Pastor Koppel, our seminarian, Lax, and our videographer, Jessica Brunssen. *These online services live into our commitment to "Reach the community,"* offering God's good news of grace for all people through the messages, songs, conversations, and laughter we share.



*(Just one portion of)
The Dream Team*

- **Visit on a regular basis with 25+ Palm Valley family members**, sharing home communion with them, hearing one another's stories, and sometimes even playing a round of backgammon if time permits! *These opportunities remind members of our community that they are not alone and are still cherished by Palm Valley*, and it has been a true honor to walk alongside them this past year.



*Visit with Pauline
W. for her 100th
Birthday!*



- Offer pastoral care to several families who had lost a loved one and offer two funeral sermons which explored how their loved one's lives fit into God's unfolding story of love for all of creation.
- Facilitate five small group studies throughout the year, with three focusing on *The Shack* (2007), one diving into the book of Nehemiah, and the last one being offered to young adults across the ELCA who are interested in exploring what our faith says about environmental justice and creation care. *Four of these small groups were online small groups*, and the participants regularly shared how much they appreciated how accessible these fellowship and faith formation opportunities were, especially older individuals and younger families for whom driving out late at night for an evening meeting was not an option. I also facilitated two seminars (one in-person and one online) in the month of August around how we can continue to develop as small group leaders.
- Began a new fellowship small group called *Fidos n' Fellowship*, allowing people who love dogs to come together and spend time together in our fenced in playground area. This opportunity provides another way for us to do life together while creatively using the campus resources we have been blessed with to build deeper connections.



Leading worship by the Sea of Galilee

- In May 2022, I took part in my seminary's three week Middle East Study Seminar, exploring the Holy Land and learning about the people who continue to call Israel-Palestine home. This experience exploring sacred sites, seeing the setting for so many scriptural stories we all treasure, and getting to know the people of the land changed my life, and will form the rest of my ministry in ways I cannot even begin to fully describe. I cannot express my gratitude to Palm Valley and to my seminary for empowering me to dive into this experience as I move towards the beginning of my ministry career.

- Accompany and lead worship in many in various ways, including serving as cantor for the Wednesday Lenten Services where we dove into Marty Haugen's *Holden Evening Prayer*, accompanying the choir on September 15th for their anthem, and accompanied one of our worship leaders, Blake Targonski, when he led worship for our community's Fields of Faith event. Participating in worship has always been one of the



main ways I connect with God and with others, so these many varied opportunities to do so with you all have been a true treasure.

- **Participate in the broader church** through going to my first Synod Assembly ever with our delegates from Palm Valley, serving at UT Austin's Lutheran Campus Ministry event, Tuesday Tailgate, where we offered free food and compassion to over 250+ students in the area, supporting the beginnings of a new young adult ministry initiative popping up across the country called *Gather*, which brings young adults who are active in different church communities in a geographic region together for additional fellowship and faith formation opportunities, and leading worship at the synod-wide high school gathering.



*Synod Assembly Dinner and Debrief
with PVLC Delegates*



*Group Photo for First
Gather: Austin Young Adult Event*

- **Serve on the Board of Director's at the Round Rock Area Serving Center.** This opportunity has allowed me to explore ways God's grace has, is, and will continue to make a difference in the world through the service we share. My role on the board also has offered me invaluable experience in learning how to continually build connections between churches and service organizations and how to lead a capital campaign since the Serving Center is in the midst of an exciting campaign to build a new building for their thrift store and furniture store, thereby ensuring the sustainability of the organization for generations to come.
- **Planned ahead and created content for Lent 2023**, including directing the Passion Play according to Matthew and writing and directing the six-



*Participating in a Skit for Round Rock
Area Serving Center Fundraising Event,
Karamu*



week Lenten Drama series called *40 Days at Camp Pneuma* for our upcoming Wednesday Lenten Services.

- **Be approved for ordination by the Southern Ohio Synod Candidacy Committee** which means that after I complete my internship and graduate in May of 2023 (God willing!), I will be able to be ordained and called as a pastor in the ELCA. Alleluia!

These are just *some* of the major highlights of my experiences here at Palm Valley. I see so clearly that God has been moving through this time, blessing our community through the love we share, building relationships that we can lean on amidst challenging times, and leading all of us into opportunities for growth as we continue to discern God's call upon our hearts together. I cannot thank you all enough for the support and trust you all have shared with me as my internship opportunity continues. I would not be where I am today without your love and support in this formational stage of my seminary journey, and for that I am deeply grateful. I cannot wait to see where God leads us over the next 5 months together!



*Pure joy after
First Communion Service!*

Your fellow participant in God's Kingdom,
Intern Pastor Andrew Thompson



YOUTH MINISTRY



The Youth of Palm Valley Lutheran Church were blessed this year to take 32 youth and children to camp to learn more about God. We served in the community through mission trips and local events and grew together each week in God’s Word through Bible Study, fellowship, and FUN! We want to thank the congregation for their continued love and support of the Youth Ministry.

With all God’s Blessings,
Denise Blomquist
Youth Ministry Directory



Camp 2022



MS Mission Trip – Arlington
June



HS Boundless Adventure
Gathering – Houston - July



**Service Projects at
Down Home Ranch**



**High School Gathering &
Middle School Gathering
February & November**



Confirmation 2022



Seniors 2021



Easter Breakfast Tacos



VBS



Summer Fun



Halloween



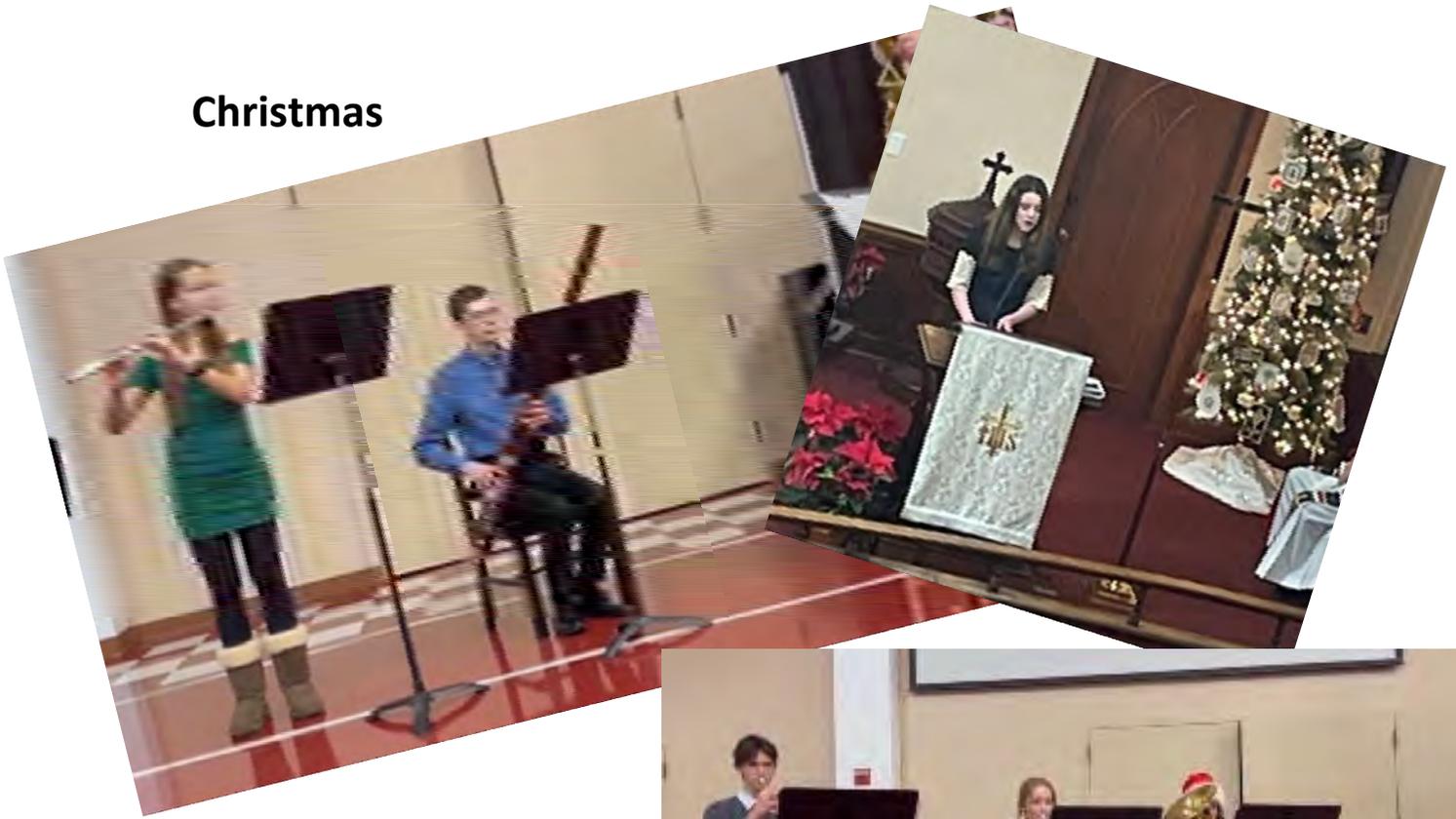
Fields of Faith



Fall Fair



Christmas



CHILDREN'S MINISTRY

Children in Worship

In January, the children participated in the combined service for the annual meeting via a video performance of "Jesus Loves Me" on handbells. On April 3, we invited the children to come up front again after two years. Each Sunday, when the children join me on the Blue Blanket, I give a short message tied to the Sunday school lesson or the sermon topic. I recorded the same message for our online campus.

Seventeen children participated in Pastor Koppel's First Communion classes and took communion for the first time on All Saints Sunday. We had our first live Christmas Pageant since the pandemic started. It featured 22 children and youth. We brought back the tables with toys in the Christian Life Center to allow children to worship through play.

Children's Sunday School

We tried many different things for Sunday school in 2022. We tried a one-room Sunday school with kids of all ages meeting together in the Parish Hall during the winter and spring. Beginning in summer, we held our outdoor Sunday school. In the fall, we started age-level Sunday school, but we met at different Parish Hall tables. By November, we were ready to return to the classrooms. We have three Sunday school classes: preschool, young elementary, older elementary, and ninos y ninas.

JAM- Jesus And Me

We have a small but dedicated group of kids that come on Wednesday nights to hear a Bible story, make a craft, and play outside. For 2022-2023 we will look at Christian, Jewish, and Secular Holidays and connect them to Bible stories. The pictures below feature the booths the kids made when we learned about Sukkot, or the festival of booths.



Coordinating with the Preschool



Preschool Chapel is at 9:05 on Tuesday Mornings. I shared the story while Miss Jillian Shue led the music. This summer, we hosted Story Time on Thursday mornings on the playground.

Special Events

In March, during Spring Break, we celebrated St. Patrick's Day with a party and kite flying on the softball field. In April, we had a huge Easter Egg Hunt.

JAMOWEEN is a fun annual tradition for a Halloween Party at JAM. And for younger kids and the community, we hosted a Trunk-or-Treat in our parking lot. The Trunk or Treat was a combined effort between the church and the preschool.



Summer

Summers at Palm Valley mean Vacation Bible School (VBS), Camp, and Family fun nights. This year's VBS was so much fun with the Food Truck Party Theme. One hundred kids and 60 volunteers participated and served. Camp Chrysalis is where we take the kids every year for a fun week of outdoor activities. Our family fun nights were for any age. We made ice cream sundaes, played water games, watched a movie, had a board game night, and had a pizza party at Chuck E. Cheese.



HISPANIC MINISTRY

In January, we became a group that, although we lost our pastor, kept going with the support and leadership of Pastor Koppel and the church. We were unsure of taking on this new leadership role, but our sister in Christ, Esmeralda, became our coordinator. We learned to work together and became involved in our services.

We defined our roles to be able to continue our relationship with God. Esmeralda Mendoza asked the congregation to pass this role to Hugo Aguilera and Thais Rowland in March. Our worshipping family accepted the change and Hugo and Thais began leading this worship service and studies.

Our choir director, Isabel Aranzamendi, leads our music. She is a great leader for our choir.

We host an online Bible study every Wednesday and continue with our Martha group every third Saturday of the month.

We are happy to have Ragnar Rowland bringing our message one Sunday each month. Pastor Figueroa joins us each month to preside over communion and preaches once a month. Our children continued going to Sunday school and participated in many activities with the other children.

We reached out to our Hispanic community to keep connected and ensure we have people to serve each Sunday.

We work closely with Pastor Koppel and Laurie Strawbrodger to continue to find opportunities to engage and participate with the whole church.

We translate and share the Echoes Lite to keep everyone informed of all the ministries of Palm Valley.



We are growing and sharing our ideas to bring in more members.



STEPHEN MINISTRY



Stephen Ministers typically meet with their assigned care receiver on a mutually agreed upon schedule. The Stephen Ministers offer a nonjudgmental listening ear to people in need. These one-on-one conversations are strictly confidential. Since the care receiver's needs determine the caring relationships, the length of these relationships can vary from a few weeks to several years. It's an honor and blessing to connect with people during struggles and pray with them.

Palm Valley's Stephen Ministry team members continued to provide care to people within and outside our congregation who were dealing with serious health issues, a death in their family, loss of a job, divorce, or other difficult situations.

For those in our congregation who have suffered the loss of a spouse, parent, or child, we provided a comforting resource in "Journeying Through Grief," a set of four booklets sent to grieving people at four crucial times during the first year after the loss.

Stephen Ministry team members also participated in monthly continuing education and supervision meetings. These gatherings ensure that all caregivers receive relevant training, support, and guidance. Pastor Koppel, a trained Stephen Leader, regularly attends these supervision meetings.

Since the first class was commissioned in 2006, Stephen Ministers from Palm Valley have walked alongside almost 150 people as they experienced crises. Since referrals and pastoral support are key to a successful Stephen Ministry program, all congregation members are asked to contact one of the pastors or Stephen Leaders when there is knowledge of someone needing the care and compassion of a Stephen Minister.

Active Stephen Ministry team members in 2022 included Tom Arndt, Donna Balshaw, Jayne Baxter, Denise Blomquist, Paula Dietz, Carol Dove, Linda Dufner, Melissa Felfe, Peggy Felfe, Nancy Kersten, Garlon Oetken, Tammy Oetken, Sharon Revisore, Thais Rowland, and Pat Schneider. The team remains genuinely grateful for the continuing support of Pastor Koppel and this congregation.



COMMUNITY CARE TEAM

Mission statement: *To serve those in need, share God's generosity with others, and show God's love and compassion.*

In 2022, our Team focused on serving and sharing God's love with our church and community in several ways.

- ***Chara's Chain*** honors the baptisms of babies, children, and adults with gifts as a reminder they are God's Children. Babies received a stuffed lamb, book, and blanket. Children and adults received a Bible storybook or devotional.
- Food donations were collected and distributed to the ***Round Rock Serving Center*** each week to help feed those in need.
- Thirty-two volunteers helped with ***"God's Work. Our Hands!"*** on September 10 to pack 32 *Hygiene Kits for Round Rock ISD* students in the Families in Transition (FIT) program. They packed kits to furnish three homes for homeless families as part of the *Foundation for the Homeless* program. Sixteen lap blankets were made for children at *Central Texas of Grace* (an emergency foster care facility). Volunteers packed 100 personal care kits and 181 school kits for *Lutheran World Relief*. Forty greeting cards were made for Palm Valley members unable to attend church or in the hospital. *Down Home Ranch* had help from Palm Valley setting up a Fundraising Gala.
- Meals are provided to members who are recovering at home from illnesses or injuries through **Caring Angels**.
- ***Eyeglasses*** are collected and delivered to the Lion's Club for people who cannot afford new glasses. One hundred five pairs of glasses were delivered in 2022.
- Received Christmas gifts and stocking stuffers from members for **Texas Baptist Children's Home**. Eleven residents were adopted to receive 44 gifts and about 15 bags of stocking stuffers. Your love brought so much joy to each of these people.
- On **All Saints Day**, sixteen banners were draped on chairs in memory of members and loved ones who passed away in the past year. The banners were given to the families.

Palm Valley Members, you are very generous with your caring and love for others. Your donations and time are greatly appreciated in helping other people. If you have any questions or suggestions and want to get more involved, please contact a Team Member.



Team Members: Bruce Anderson, Jim Dufner, Linda Dufner, Barry Hamilton, Megan Hamilton, Kathy Hansen, Betsy Heaston, Nancy Kersten, Susan Outlaw, Sandra Robinson, Carlton Sands (Lead), Pat Schneider, Pat Steger, Carlin Timmins. Council Representatives are Nancy Wojnarski, Andria Parker, and Chad Howell.



CEMETERY TEAM

History

Anna Palm's son, who died in the Civil War, was the first burial in the cemetery in 1863. Since then, the cemetery has served and cared for generations of Palm Valley Lutheran members.

Back in the "old days," when section A was first sold, the price was \$50 for a plot with eight burial spaces. In 2019 individual spaces were sold to members for \$750 and non-members for \$4,000.

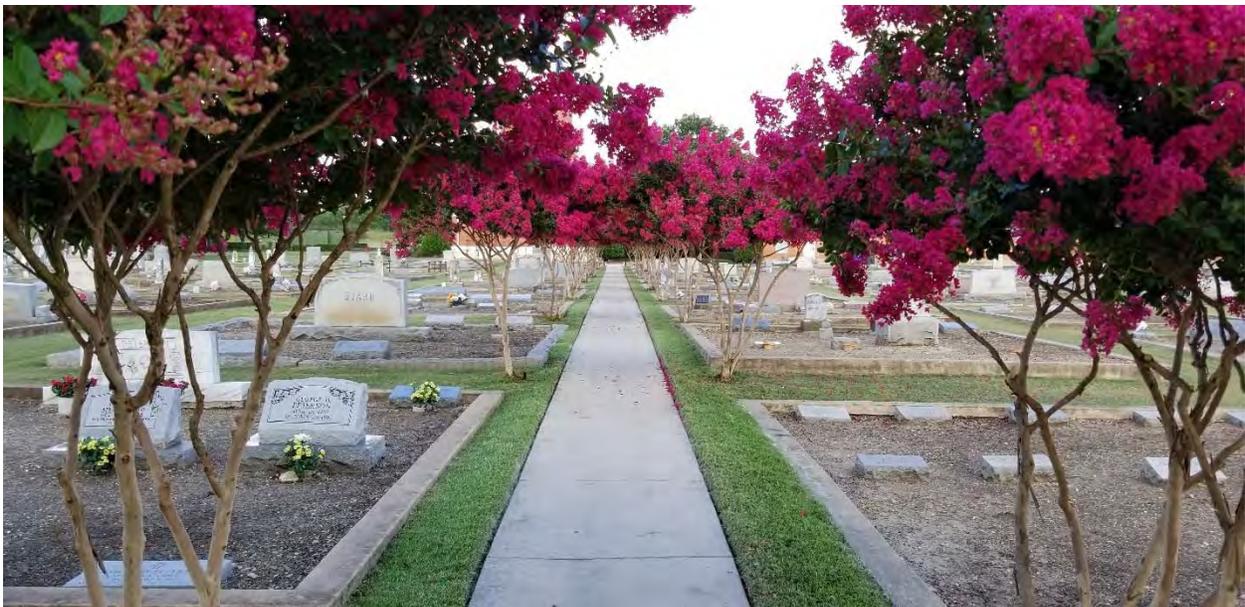
The cemetery is beautiful in the spring when the crepe myrtles bloom, and the grass is green.

Today

Ten cemetery spaces and two columbarium niches were purchased in 2022.

Upcoming projects are rebuilding our paved drives and improving drainage.

Cemetery Team members are Buddy Burk, Jane Baxter, Mollie DeVries, Ann Grimes, Morris Noren, Johnnie Pecht, Linda Reed, Lila Pecht, Kevin Riordan, and Mary Wallin. Council Representatives are Shobha Kurian, Linda Reed, and Leah Murphy.



EVANGELISM

This team coordinates efforts to reach out to the community to share the love of God and attract new members to Palm Valley. Through these efforts, people can see how our ministries enrich the lives of those within the congregation and in our community.

In preparation for joining our congregation, potential members are invited to participate in a “Discovering Discipleship” class. Under Pastor Koppel’s direction, we coordinated classes in May and October through which more



than 30 new members could learn about our Lutheran beliefs and what makes Palm Valley so special. These classes also gave these folks the opportunity to meet others new to our congregation.

In an always-fun form of outreach to the community, we coordinated the congregation’s participation in the Round Rock July 4th Parade. Our many volunteers wearing the turquoise PVLC T-shirts always helps to raise the visibility of our organization. Since we distributed more than 3,000 bottles of chilled water and a lot of donated hard candy, this literally allowed us to share a cup of cold water with many thirsty folks who came out to enjoy the sights and sounds of the celebration.



In August, we coordinated a Sundaes on Monday event in the Back Porch. This event allows members to invite their friends and neighbors out for a fun evening, complete with free hot dogs, hamburgers, and, of course, ice cream, so they can experience good food, fellowship, music, and a great message in a very relaxed atmosphere.



In September, we again coordinated our Fall Fair, our biggest community outreach event. Hundreds of people from our community enjoyed the free activities, including concession food, live entertainment, bingo, kids' games, and a classic car show. We also sold baked goods, crafts, and plants, and held a silent auction. This effort requires many volunteers from our congregation to greet and interact with those who come to enjoy their day and learn about our church and our ministries. It's also a great way for these volunteers to work together and learn more about each other. We encouraged people to bring nonperishable food items and, as a result, we were able to donate many items to the Round Rock Area Serving Center.



To celebrate a wonderful event in the lives of many of our members, we coordinated the sending of birthday cards to those in our congregation who have turned 90 years old or more. Other forms of contact, such as phone calls and e-mails, were also encouraged to remind these members that they are loved by God and their church family.



Members were encouraged to invite others to our annual Family Advent Event. Following a light dinner, participants crafted manger scenes to share with family and friends. This is a great way to prepare our hearts for this special time of year.



Some of the decorations made at the Advent event were shared with those with whom we visited while Christmas caroling, both in private homes and in assisted living and nursing home facilities. This is a wonderful Palm Valley tradition that blesses both the carolers and those we visit in the community. After we caravanned around Round Rock singing, we returned to the Back Porch for a nourishing meal...also good for the soul!



PROPERTY TEAM

This year several projects were completed to help ensure our campus and facilities were maintained in good working order and could meet our needs today and tomorrow.

Projects completed this year:

- Wifi-Managed Thermostats
- Replace CLC lobby HVAC System
- Installed handrails for the sanctuary balcony stairwell

Upcoming Project

- Steeple Repair

Your Property Team members are: Michael Koehn, Chair; Rod Dietz, Peter Hayes, John Reed, David Koch, Dwayne Kostiha, Garlon Oetken, Carl Schoener. Council Representatives are: Tammy Oetken, Linda Dufner, and Sue Rickard.

STEWARDSHIP MINISTRY TEAM

The mission of our Stewardship Ministry Team is to **develop** member awareness of gifts, talents, and time to be used in ministry and **inspire** congregational generosity to ensure the funding our mission and ministries.

We are grateful to everyone who has continued to give of their time serving in the multitude of new opportunities for worship and ministries and generously supported the financial needs of your church.

Our Stewardship Ministry Team members are Jayne Baxter, with Council Representatives Andria Parker, Nancy Wojnarski, and Chad Howell.



PERSONNEL TEAM

The team reviewed current and potential new staff positions. Recommendations were made to the Council to:

- Provide a staff salary increase.
- Fund a Small Group/Volunteer Coordinator position.
- Convert two part-time positions to full-time with benefits.

Thank you for your continued support of Palm Valley Lutheran Church!

2022 team members are Nicole Castro, Team Leader; Jim Dufner, Mildred Krienke, Rick Rickard, and Bill Sands. Tammy Oetken, as Council President, serves on the team.

WORSHIP AND MUSIC MINISTRY TEAM

Traditional Service Worship and Music

The Altar Guild supports all sanctuary worship by managing and maintaining the banners, paraments, baptismal napkins, chalices, and communion sets.

The team researched and selected a new refrigerator in the Sacristy.

The team conducted a major cleanup and reorganization of the Sacristy to improve workflow.

The Team organized the decorating and un-decorating of the church for Advent and Christmas.

We purchased additional items for the Sanctuary Christmas decorations.

We ordered Poinsettias for Christmas services.

We organized decoration of the Sanctuary for Christmas.

Plans for 2023

Continue all Traditional Worship and Music Grace Team Functions, supporting the pastor and musical groups in the planning of regular and special worship services. Participate with and assist the Altar Guild for the *Rejoice!* Worship Team for combined services.

Continue to maintain, find, select, and purchase replacement banners and paraments. Many existing banners need replacement. We plan to discover ways to improve staffing and training of ushers, acolytes, CIC Altar Guild



and others to assure adequate communication and functioning for all services.

We will review Altar Guild functions to improve communications, staffing, access, and supplies inventory for services.

Respectfully submitted, Marie and Ken Bucher, Chairpersons

Team members are Ken and Marie Bucher, Team Leaders; Marvin Goad, Nancy Kind, Pastor Dave Koppel, Roland Krienke, Sharon Krienke, Sue Rue, and Sheila Smith. Council representatives are Shoba Kurian, Linda Reed, and Leah Murphy.

ENDOWMENT TEAM

The Palm Valley Lutheran Church Endowment Fund was established in 1985, and it plays a vital part in the reach of our ministry to the community and world.

These investments see income fluctuate from time to time, dependent upon the economic climate. The distribution is based on the market's performance the previous year.

Endowment Team

2022 Grants

Down Home Ranch (3 Year Request - 2021, 2022, 2023 - \$75K per year)	\$75,000
ELCA World Hunger Global Farm Challenge	\$25,000
Synod Aid Fund/Sustenance Fund (15% of Distribution)	\$43,300
Building Fund Reserve (15% of Distribution)	\$43,300
Council Retreat	\$1,200
Administrative Expense	\$50
High School Senior Scholarships & Banquet	\$12,000
Disaster Relief	\$6,000
Local Benevolence	\$4,500
Camp Scholarships	\$6,000
Children of the King	\$50,000
	\$266,350



WATER FOR AFRICA



12, 000 people) and 50 LifeStrawMAX filters (serving 15, 000 people), providing 21,000,000 liters of filtered water to 27,000 people at the cost of \$83,100.

We worked with the following organizations to make this possible:

Christ Delphians water projects, the Anglican Church of Nkorai, the Presbyterian Church of Nkoroi, Deliverance church of Kakamega, the First United Methodist Church, the Nairobi Pentecostal Church (Citam), the National Council of Churches of Kenya, the Anglican Church/Anglican Alliance, Cross Catholic Outreach, CARITAS, Living water International of Kenya, and Hands of Progress.

2022 was an important year for Water for Africa. We worked with Waridi Medimpact in Kenya to distribute 120 LifeStraw Community filters (serving



The beneficiaries are a children’s home, primary schools, daycare centers, an orphanage, and communities.

We can’t thank you enough for all your support and help. It only takes a moment of your time and \$10 to save a life or \$430 to provide clean water for 100 people. You make a difference.

Together, we can save lives!



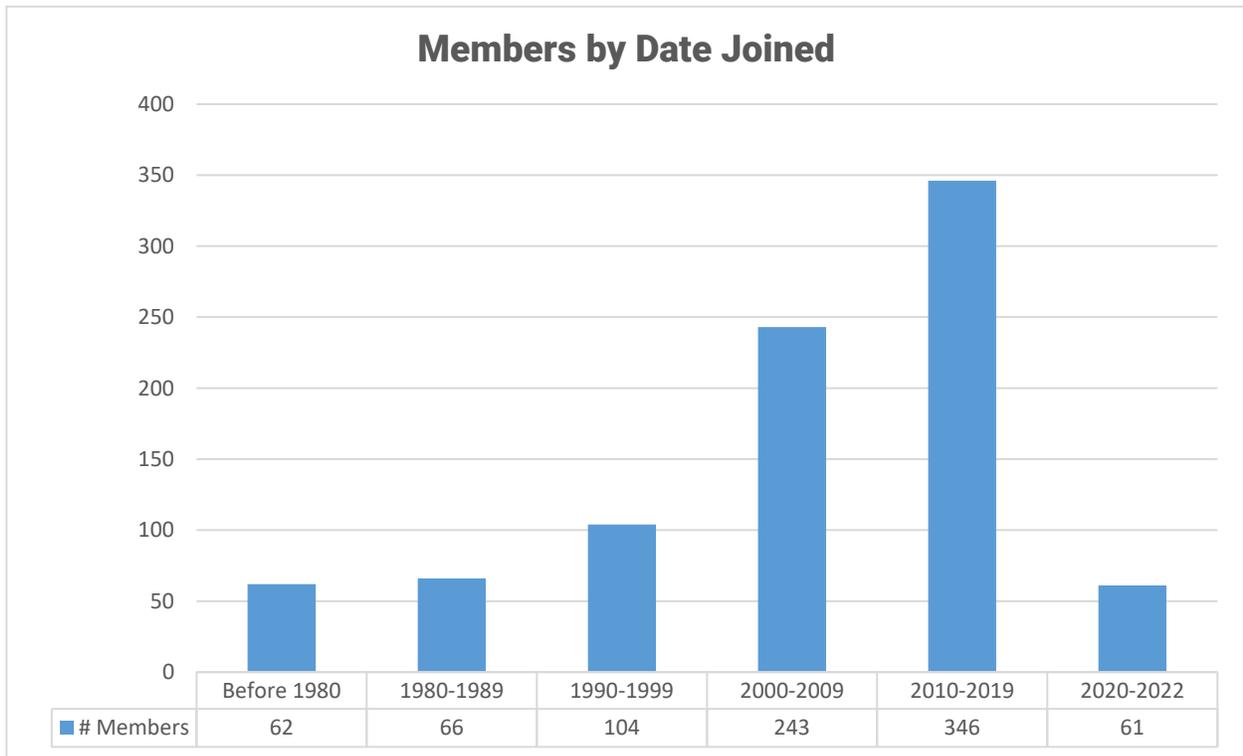


Check us out and see how you can be a part of this life-saving mission!

www.H2O4A.org



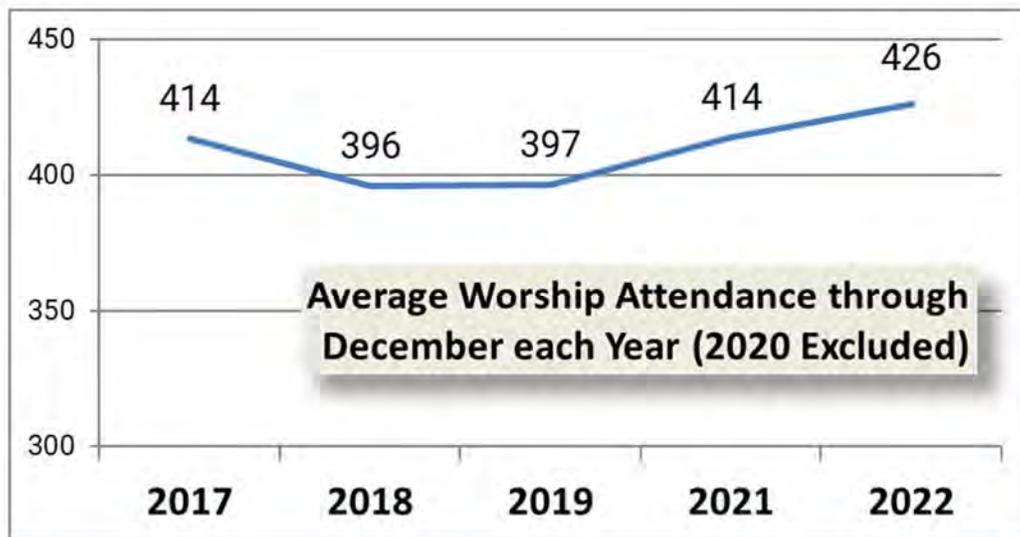
STATISTICS

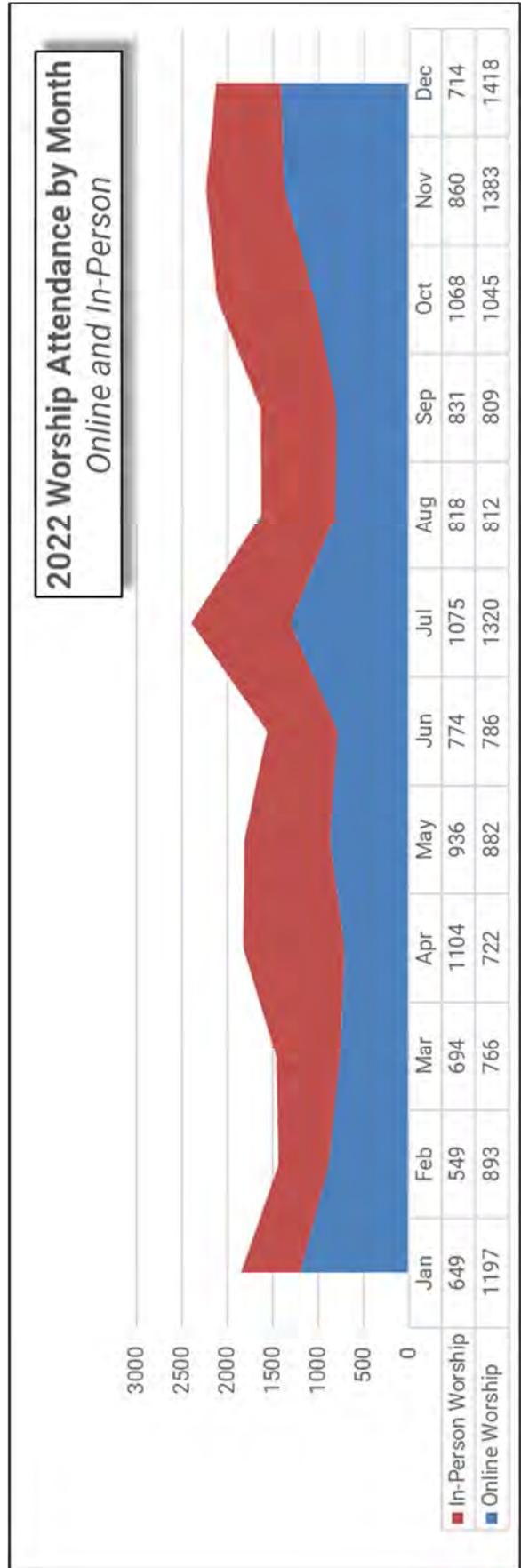
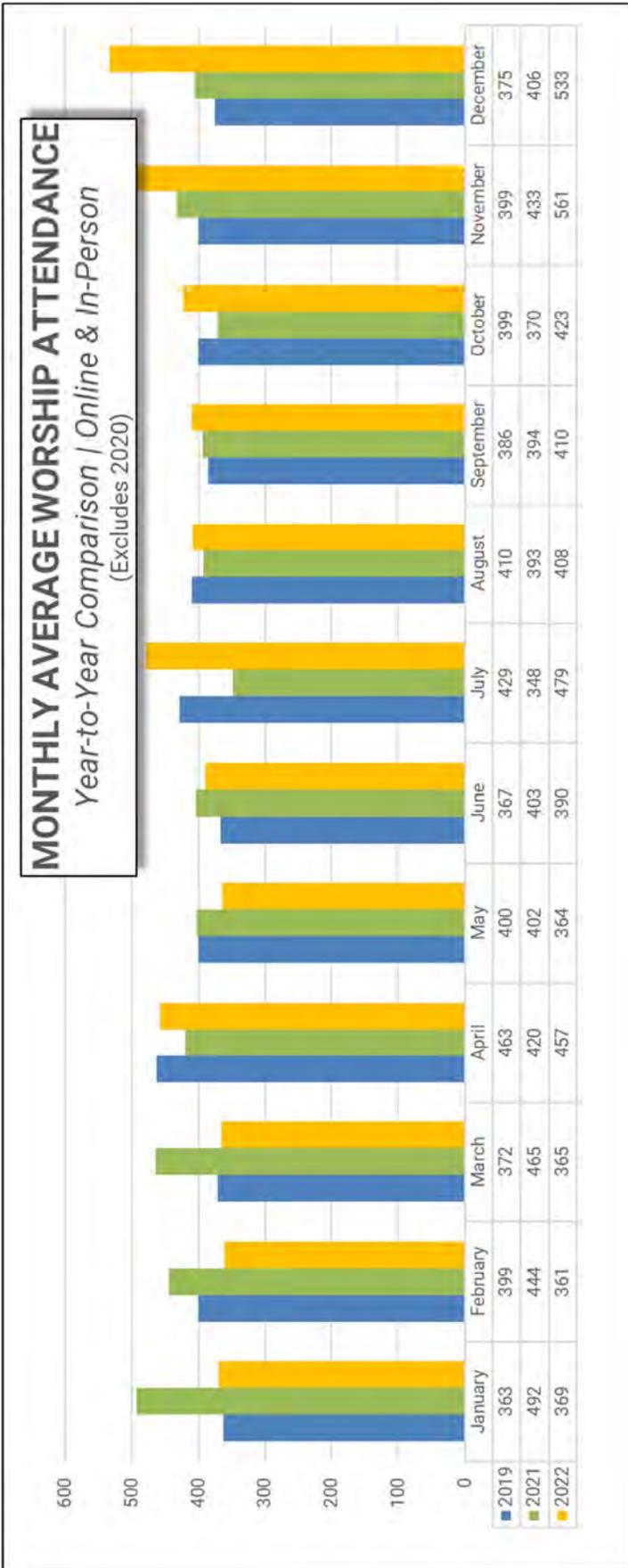


Average Age: 47
 Median Age: 50



Active (Confirmed) Members	858
Baptized Members	919
# of Families	501
Baptisms in 2022	5
Confirmed in 2022	10
First Communion in 2022	17
Deceased in 2022	10
2022 Average Worship Attendance	426
New Members in 2022	36





Class & Small Group Attendance	Average Present	# in Group
Children's Ministry		
JAM	16	26
Children's Ministry:	16	26
Christian Education		
Bible Study - Stories Jesus Told	16	22
Children's Sunday School	8	40
Monday Bible Study	11	26
Discovering Discipleship May 1, 2022	27	28
Discovering Discipleship October 9, 2022	7	7
Miccle School Sunday School	6	45
Sunday Movie Bible Study	9	30
The Shack	7	8
The Shack Tuesday	4	7
The Shack Wednesday	10	11
Tuesday Study with Manny Castro	8	15
Christian Education:	10	239
Hispanic Ministry		
Escuela Domincal Ninos	7	11
Hispanic Ministry:	7	11
Leadership		
Small Group Leadership Seminar	4	4
Life Groups:	4	4
Small Groups		
Ironmen	8	20
Nehemiah Small Group - Ames/Hailes	8	10
Nehemiah Small Group - Balshaw/Kovar	13	12
Nehemiah Small Group - Hanzlik	2	8
Nehemiah Small Group - Swoyer/Hulsman	7	11
Nehemiah Small Group - Thompson	8	9
Quilters	13	23
Small Group Thursday Women's Group	20	3
Small Groups:	79	96
Spiritual Life		
Confirmation 101	10	11
Confirmation 201	14	18
IF:Table	4	5
Spiritual Life:	9	34
Youth Ministry		
Wednesday Night Youth Group	19	66
Youth Ministry:	19	66



FINANCIAL REPORTS

Palm Valley Lutheran Church
Balance Sheet
Fund: Church Operating Fund
December 2022

Accounts		
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	Assets	
<hr/>		
Current Assets		
Bank Accounts		
01-1-0010 - Operating Account	\$108,862.85	
01-1-0011 - Church Savings	\$147,174.94	
01-1-0150 - Cemetery Fund (Operating)	\$582.30	
01-1-0155 - Memorial Gifts Fund (Designated)	\$22,497.03	
01-1-0165 - Youth Fund (Designated)	\$23,117.67	
01-1-0175 - Designated Fund	\$208,356.66	
01-1-0185 - WELCA	\$9,642.35	
01-1-0440 - Donor Restricted-Payne-Office Equip	\$20,000.00	
01-1-0450 - Donor Restricted-Payne#2-Off Equip	\$30,500.00	
01-1-0470 - Donor Restricted-Pecht-Office Equip	\$20,000.00	
01-1-0471 - Donor Restricted-Zinke-Office Equip	\$20,000.00	
01-1-0472 - Donor Restricted-Berkman Schlrshp	\$5,000.00	
Total Bank Accounts	<u>\$615,733.80</u>	
Accounts Receivable		
Accounts Receivable Other		
01-1-0230 - Accounts Rec Staff	\$550.00	
Total Accounts Receivable Other	<u>\$550.00</u>	
Total Accounts Receivable	<u>\$550.00</u>	
Total Current Assets		\$616,283.80
Property & Equipment		
Land		
01-1-0310 - Land	\$1,600,000.00	
01-1-0315 - Cemetery Expan & Road	\$368,294.78	
Total Land	<u>\$1,968,294.78</u>	
Buildings		
01-1-0320 - Sanctuary	\$1,221,058.00	
01-1-0321 - Centennial Wing	\$67,032.00	
01-1-0322 - 1985 Wing	\$561,078.00	
01-1-0323 - Parsonage	\$25,000.00	
01-1-0324 - Other Buildings	\$123,000.00	
01-1-0325 - Christian Life Center	\$3,711,686.00	
01-1-0327 - The Back Porch - 2020	\$1,102,325.00	
01-1-0328 - Facility Improvements	\$543,994.56	
01-1-0329 - Parsonage Improvements	\$17,005.00	
Total Buildings	<u>\$7,372,178.56</u>	
Equipment / Furnishings		
01-1-0345 - Wicks Organ	\$14,986.85	
01-1-0346 - A/C Equipment	\$107,854.07	
01-1-0350 - Computer Equipment	\$65,055.84	
01-1-0351 - Office Equipment	\$19,230.16	
01-1-0352 - Furnishings	\$97,491.97	
01-1-0353 - Other Equipment	\$150,109.76	
01-1-0354 - Outside Equipment	\$19,899.00	
Total Equipment / Furnishings	<u>\$474,627.65</u>	
Accumulated Depreciation		
01-1-0390 - Accumulated Depreciation	(\$732,125.00)	
Total Accumulated Depreciation	<u>(\$732,125.00)</u>	
Total Property & Equipment		\$9,082,975.99
Total Assets		<u><u>\$9,699,259.79</u></u>
<hr/>		
Liabilities, Fund Principal, & Restricted Funds		
<hr/>		



Palm Valley Lutheran Church
Balance Sheet
Fund: Church Operating Fund
December 2022

Accounts

Liabilities

Current Liabilities		
Accounts Payable - Operating		
01-2-0510 - Accounts Payable Church	(\$580.00)	
Total Accounts Payable - Operating	(\$580.00)	
Payroll Taxes Payable		
01-2-0540 - F I C A Taxes Payable	\$734.14	
01-2-0545 - MED Tax Payable	\$171.60	
01-2-0550 - Federal Withholding	\$367.66	
Total Payroll Taxes Payable	\$1,273.40	
Other Payroll Deductions		
01-2-0567 - Employee Ins Contributions-Aflac	\$1,051.06	
Total Other Payroll Deductions	\$1,051.06	
Total Current Liabilities		\$1,744.46
Deferred Operating Revenue		
01-2-0575 - Due Next Yr Oper Fd-Prepaid	\$400.00	
01-2-0577 - Unearned Income	\$1,340.00	
Total Deferred Operating Revenue		\$1,740.00
Total Liabilities		\$3,484.46
Fund Principal		
Church Operating Fund		
01-3-0999 - Church Operating Funds	\$9,262,232.07	
Total Church Operating Fund	\$9,262,232.07	
Excess Cash Received	\$22,754.61	
Total Fund Principal and Excess Cash Received		\$9,284,986.68
Restricted Funds		
Total Restricted	\$410,788.65	
Total Restricted Funds		\$410,788.65
Total Liabilities, Fund Principal, & Restricted Funds		\$9,699,259.79



**Palm Valley Lutheran Church
Financial Plan for Ministries
Fund: Church Operating Fund
January to December 2022**

Accounts	Annual Budget	Actual	Budget/Actual Comparison
Revenues			
Revenues, Gifts & Contribution			
Tithes & Offerings	\$968,378.00	\$1,037,275.66	\$68,897.66
Easter/Thanksgiving/Christmas	\$15,985.00	\$14,709.66	(\$1,275.34)
Other Income & Gifts	\$13,900.00	\$23,047.87	\$9,147.87
Total Revenues, Gifts & Contribution	<u>\$998,263.00</u>	<u>\$1,075,033.19</u>	<u>\$76,770.19</u>
Total Revenues	<u>\$998,263.00</u>	<u>\$1,075,033.19</u>	<u>\$76,770.19</u>
Expenses			
Benevolence	\$37,800.00	\$37,050.00	(\$750.00)
Children's Ministry	\$11,335.00	\$11,830.29	\$495.29
Christian Education	\$2,900.00	\$3,003.78	\$103.78
Evangelism	\$2,950.00	\$1,450.83	(\$1,499.17)
Hispanic Ministry	\$780.00	\$1,559.32	\$779.32
Community Care Ministries	\$450.00	\$0.00	(\$450.00)
Spiritual Life	\$2,975.00	\$2,169.09	(\$805.91)
Stephen Ministries	\$500.00	\$260.89	(\$239.11)
Stewardship	\$625.00	\$575.00	(\$50.00)
Worship & Music	\$15,758.00	\$21,457.47	\$5,699.47
Youth Ministry	\$12,450.00	\$9,650.72	(\$2,799.28)
Personnel Salary & Benefits	\$814,860.91	\$807,777.11	(\$7,083.80)
Administration	\$53,427.25	\$50,574.26	(\$2,852.99)
Communication	\$10,598.00	\$10,952.41	\$354.41
Property Operating Exp	\$90,466.76	\$93,967.41	\$3,500.65
Total Expenses	<u>\$1,057,875.92</u>	<u>\$1,052,278.58</u>	<u>(\$5,597.34)</u>
Net Total	(\$59,612.92)	\$22,754.61	\$82,367.53



Accounts	Balance
Restricted	
Memorial Fund	
01-8-7001 - D-Memorial Gifts	\$19,999.30
01-8-7002 - D-Memorial Landscape Church	\$1,475.22
01-8-7003 - D-Memorial Landscape Cemetery	\$242.51
01-8-7005 - D-Memorial - Music (Adult Choir)	\$600.00
01-8-8098 - D-Memorial Sports Court	\$180.00
Total Memorial Fund	\$22,497.03
Youth Designated Fund	
01-8-8000 - D-Youth Fundraisers	\$2,711.38
01-8-8001 - D-Youth Scholarships	\$3,916.89
01-8-8003 - D-Youth Cafe Wed Dinners	(\$216.16)
01-8-8004 - D-Youth Memorials	\$3,008.96
01-8-8008 - D-Youth Mission Projects General	\$642.45
01-8-8010 - D-Youth Mission Trip - SH	\$94.97
01-8-8011 - D-Youth Mission Trip - MS	\$529.78
01-8-8012 - D-Youth Local Gatherings-MS/HS	\$149.46
01-8-8013 - D-Youth Summer Camp	(\$5,093.81)
01-8-8014 - D-Youth National Gathering	\$7,643.83
01-8-8021 - D-Youth General Designated Gifts	\$2,433.04
01-8-9002 - D-SWTS Youth Assembly	\$7,296.88
Total Youth Designated Fund	\$23,117.67
General Designated Funds	
01-8-8018 - D-Columbarium Niche Engraving	\$1,539.80
01-8-8020 - D-Fund the UnFunded	\$0.00
01-8-8030 - D-Beth Moore Simulcast	\$0.00
01-8-8031 - D-Fall Fair	\$6,978.87
01-8-8032 - D-Beautification Grounds	\$5,625.24
01-8-8033 - D-Furnishings	\$9,185.09
01-8-8034 - D-El Salvador from Hispanic Service	\$2,649.59
01-8-8036 - D-Other Desig Acct Int	\$0.00
01-8-8037 - D-Ironmen Breakfast	\$1,393.22
01-8-8039 - D-Bibles for Children	\$151.44
01-8-8041 - D-Special Acct Computer Equip	\$194.18
01-8-8042 - D-El Salvador Mission Project	\$109.90
01-8-8043 - D-Clearing Acct * Designated	\$815.66
01-8-8046 - D-Steeple Repair (prvAutomatedDoor)	\$140,000.00
01-8-8047 - D-El Salvador School Scholarships	\$0.00
01-8-8048 - D-Cookbooks	\$0.00
01-8-8049 - D-Stephen Ministry Training	\$1,556.57
01-8-8052 - D-El Salvador - Advanced Education	\$11,265.58
01-8-8058 - D-Staff Recognition	\$124.74
01-8-8059 - D-Benevolent	\$1,726.38
01-8-8061 - D-World Hunger	\$0.00
01-8-8063 - D-RR Serving Center	\$0.00
01-8-8064 - D-Meals on Wheels	\$0.00
01-8-8065 - D-Disaster Relief	\$9,146.37
01-8-8066 - D-Financial Peace Univ Kits	(\$960.00)
01-8-8072 - D-July 4th Parade	\$306.36
01-8-8073 - D-Grand Piano Fund	\$1,500.00
01-8-8074 - D-Downhome Ranch	\$0.00
01-8-8076 - D-EvntMn/Setup/SndTch/GrvPrpSupport	\$25.87
01-8-8077 - D-Lutheran World Relief (Donations)	\$0.00
01-8-8080 - D-Berkman Scholarship-Religious Tng	\$60.11
01-8-8081 - D-Water for Africa	\$0.00
01-8-8082 - D-Anniversary Celebrations	\$0.00
01-8-8084 - D-Ornament Keepsake	\$0.00
01-8-8087 - D-IF:TABLE (prv MOPS)	\$899.98
01-8-8089 - D-Day Camp	(\$2,382.32)
01-8-8091 - D-God's Work. Our Hands.	\$0.00
01-8-8092 - D-T-Shirts God's Work	\$0.00
01-8-8093 - D-T-Shirts PVLG	\$1,066.66



Accounts	<u>Balance</u>
01-8-8094 - D-Backpack Project	\$331.50
01-8-8096 - D-Community Care (Social Ministry)	\$2,794.14
01-8-8097 - D-Women's Retreat	\$1,058.68
01-8-9003 - D-Staff Support	\$11,193.05
Total General Designated Funds	<u>\$208,356.66</u>
Church Savings	
01-8-8038 - D-Unexpended Compensation	\$147,174.94
Total Church Savings	<u>\$147,174.94</u>
WELCA	
01-8-5001 - D-WELCA - Bereavement Fund	\$2,259.51
01-8-5004 - D-WELCA - Circle-Rebecca(Quilters)	\$2,476.21
01-8-5006 - D-WELCA - Convention	\$239.44
01-8-5008 - D-WELCA - Kitchen Fund	\$140.67
01-8-5009 - D-WELCA - Lutheran World Relief	\$3,372.98
01-8-5015 - D-WELCA General Fund	\$1,153.54
Total WELCA	<u>\$9,642.35</u>
Total Restricted	<u><u>\$410,788.65</u></u>



**Palm Valley Lutheran Church
Balance Sheet Endowment
Endowed Funds
December 2022**

Accounts

Assets	
Other Assets	
Investments-Restricted	
Bequests To PVLC :	
03-1-0100 - Endowment MM - PNC (Compass)	\$153,243.62
03-1-0430 - Palm Family Gift - Davidson	\$4,028,568.21
03-1-0431 - Other Bequests/ PVLC Endow Davidson	\$36,353.68
03-1-0432 - Trinity Place Fund for Seniors	\$538,989.02
Total Bequests To PVLC :	\$4,757,154.53
Cemetery Reserve	
03-1-0470 - Chase - Cemetery - Money Mkt	(\$27,494.26)
03-1-1845 - Cemetery Reserve - Davidson Capita	\$900,785.18
Total Cemetery Reserve	\$873,290.92
Telander Gift	
03-1-0486 - Telander Gift - Davidson Capital	\$197,418.60
Total Telander Gift	\$197,418.60
Total Investments-Restricted	\$5,827,864.05
Total Other Assets	\$5,827,864.05
Total Assets	\$5,827,864.05

Liabilities, Fund Principal, & Restricted Funds	
Liabilities	
Current Liabilities	
Interfund Transfers	
03-2-0581 - Due to Operating from Endowment	(\$6,936.22)
Total Interfund Transfers	(\$6,936.22)
Total Current Liabilities	(\$6,936.22)
Total Liabilities	(\$6,936.22)
Fund Principal	
Endowment Fund	
03-3-0999 - Endowment Funds	\$6,910,976.97
Total Endowment Fund	\$6,910,976.97
Excess Cash Received	(\$1,076,176.70)
Total Fund Principal and Excess Cash Received	\$5,834,800.27
Restricted Funds	
Total Restricted	\$0.00
Total Restricted Funds	\$0.00
Total Liabilities, Fund Principal, & Restricted Funds	\$5,827,864.05



**Palm Valley Lutheran Church
Endowment Income & Expense
Fund: Endowed Funds
January to December 2022**

Accounts	YTD Actual (This Year)	YTD Actual (Last Year)
Revenues		
Endowment Fund Income		
Palm Family Gift		
03-4-1410 - PVLC Endow - Interest/ Div Inc	\$79,979.88	\$607,851.31
03-4-1411 - PVLC Endow - Interest - Local	\$57.26	\$81.90
03-4-1413 - PVLC Endow - Realized Gains	(\$456,749.81)	(\$11,984.90)
03-4-1414 - PVLC Endow - Unrealiz Gains/Loss	(\$196,308.96)	\$0.00
03-4-1416 - PVLC Endow - Bequests/ Other	\$25,000.00	\$25,000.00
Total Palm Family Gift	<u>(\$548,021.63)</u>	<u>\$620,948.31</u>
Trinity Place Fund for Seniors		
03-4-1418 - Trinity Place - Interest/Dividends	\$8,583.25	\$6,403.25
03-4-1420 - Trinity Place - Realized Gain/Loss	(\$5,859.58)	\$6,243.13
03-4-1435 - Trinity Place- Unrealized Gain/Loss	(\$33,049.34)	\$36,462.92
Total Trinity Place Fund for Seniors	<u>(\$30,325.67)</u>	<u>\$49,109.30</u>
Other Bequests		
03-4-1440 - Bequests from other families	\$0.00	\$65,000.00
Total Other Bequests	<u>\$0.00</u>	<u>\$65,000.00</u>
Telander Gift		
03-4-1428 - Telander Gift - Interest /Dividend	\$3,142.38	\$2,347.80
03-4-1432 - Telander Gift - Unrealized Gain/Los	(\$2,150.07)	\$13,286.49
03-4-1433 - Telander Gift - Realized Gains	(\$12,116.57)	\$2,186.54
Total Telander Gift	<u>(\$11,124.26)</u>	<u>\$17,820.83</u>
Cemetery Reserve		
03-4-1421 - Cemetery Reserve-Sale Columb Niches	\$1,700.00	\$15,150.00
03-4-1422 - Cemetery Reserve - Sale of Space	\$32,338.00	\$70,500.00
03-4-1423 - Cemetery Reserve - Donations	\$500.00	\$100.00
03-4-1424 - Cemetery Reserve - Inscriptions	(\$794.00)	\$1,000.00
03-4-1426 - Cemetery Reserve - Interest-CD& Loc	\$12.21	\$11.72
03-4-1427 - Cemetery Reserve - Realiz gain/loss	(\$123,129.68)	(\$2,921.29)
03-4-1429 - Cemetery Reserve - Unrealiz gain/lo	(\$102,563.05)	\$107,411.11
03-4-1431 - Cemetery Reserve - Interest & Div	\$16,533.49	\$15,156.84
Total Cemetery Reserve	<u>(\$175,403.03)</u>	<u>\$206,408.38</u>
Total Endowment Fund Income	<u>(\$764,874.59)</u>	<u>\$959,286.82</u>
Total Revenues	<u>(\$764,874.59)</u>	<u>\$959,286.82</u>
Endowment Expense		
Palm Family Gift Grant Exp		
03-5-2703 - Grants - 2019	\$0.00	\$6,000.00
03-5-2704 - Grants - 2020	\$0.00	\$11,000.00
03-5-2705 - Grants - 2021	\$20,486.74	\$350,366.11
03-5-2706 - Grants - 2022	\$132,942.76	\$0.00
03-5-2721 - Management Fees PVLC End	\$19,538.91	\$20,811.72
03-5-2730 - Admin Exp - PVLC Endow	\$823.33	\$1,124.43
03-5-2735 - Grant - SW Tx Synod Sustenation Fd	\$48,000.00	\$8,511.00
Total Palm Family Gift Grant Exp	<u>\$221,791.74</u>	<u>\$397,813.26</u>
Trinity Place Fund Expense		
03-5-4037 - Trinity Place Fund - Mgmt Fees	\$2,450.88	\$2,435.70
Total Trinity Place Fund Expense	<u>\$2,450.88</u>	<u>\$2,435.70</u>
Telander Gift Expense		
03-5-4035 - Telander Gift - Mgmt Fees	\$897.72	\$892.63
Total Telander Gift Expense	<u>\$897.72</u>	<u>\$892.63</u>
Cemetery Reserve Expense		



Palm Valley Lutheran Church
Endowment Income & Expense
Fund: Endowed Funds
January to December 2022

Note: The Report Option to include Open Transactions is selected.

Accounts	YTD Actual (This Year)	YTD Actual (Last Year)
03-5-4053 - Cem Res - Capital Improvements	\$36,432.00	\$0.00
03-5-4055 - Cem Res - Managment Fees	\$4,114.39	\$4,216.62
03-5-4059 - Cem Res - Inscription Cost	\$0.00	\$736.06
03-5-4060 - Cem Res - Repurchase Sites	\$5,800.00	\$6,850.00
03-5-4065 - Cemetery Labor	\$24,141.89	\$42,220.90
03-5-4066 - Cemetery Supplies	\$2,781.94	\$1,395.03
03-5-4067 - Cemetery - Other Expense	\$12,891.55	\$6,047.97
Total Cemetery Reserve Expense	<u>\$86,161.77</u>	<u>\$61,466.58</u>
Total Endowment Expense	<u>\$311,302.11</u>	<u>\$462,608.17</u>
Net Total	(\$1,076,176.70)	\$496,678.65



**Palm Valley Lutheran Church
Balance Sheet - Maintenance and Expansion Funds
Capital Fund
December 2022**

Accounts

Assets		
Current Assets		
Bank Accounts		
02-1-0120 - Maintenance PNC (Compass)	\$40,128.00	
Total Bank Accounts	\$40,128.00	
Total Current Assets		\$40,128.00
Other Assets		
Investments-Restricted		
Capital Funds		
02-1-0495 - Maintenance - Davidson	\$100,748.37	
02-1-0600 - Expansion - Davidson	\$110,272.65	
02-1-0605 - Transfer from Endowment 15%	\$2,272.49	
02-1-0606 - Expansion - Iver Wallin Davidson	\$103,325.07	
02-1-0608 - Maint - Pauline & Isedor Wallin	\$290,170.71	
Total Capital Funds	\$606,789.29	
Total Investments-Restricted	\$606,789.29	
Total Other Assets		\$606,789.29
Total Assets		\$646,917.29

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
Capital Fund		
02-3-0999 - Capital Funds	\$423,091.12	
Total Capital Fund	\$423,091.12	
Excess Cash Received	(\$111,947.74)	
Total Fund Principal and Excess Cash Received		\$311,143.38
Restricted Funds		
Total Restricted	\$335,773.91	
Total Restricted Funds		\$335,773.91
Total Liabilities, Fund Principal, & Restricted Funds		\$646,917.29



Palm Valley Lutheran Church
Maintenance and Expansion Funds - Income-Expense Report
Fund: Capital Fund
January to December 2022

Accounts	YTD Actual (This Year)	YTD Actual (Last Year)
Revenues		
Capital Fund Income		
Maintenance Fund Income		
02-4-1430 - Cap Reserve - Davidson-Inter/ Divid	\$2,091.81	\$1,574.36
02-4-1431 - Cap Reserve - Davidson -Realis Gain	(\$8,626.75)	\$1,486.54
02-4-1435 - Cap Reserve - Davidson-Unreal Gains	(\$5,524.97)	\$8,942.51
02-4-1501 - Cap Reserve - Madison(BurkRoyal)	\$1,426.27	\$1,440.33
Total Maintenance Fund Income	<u>(\$10,633.64)</u>	<u>\$13,443.74</u>
Expansion Fund Income		
02-4-1363 - Cap Expan - Unreal Gain/Loss Davids	(\$2,872.46)	\$12,467.84
02-4-1364 - Cap Expan - Interest/Dividends Davi	\$1,520.41	\$5,735.25
02-4-1365 - Cap Expan - Real Gains/Losses/Davi	(\$20,803.07)	\$0.00
Total Expansion Fund Income	<u>(\$22,155.12)</u>	<u>\$18,203.09</u>
Iver Wallin Expansion Fund		
02-4-1421 - Cap Exp-Iver Wallin Realized Gains	(\$9,642.72)	\$1,666.23
02-4-1422 - Cap Exp-Iver Wallin Unrealized Gain	(\$1,314.18)	\$10,056.11
02-4-1423 - Cap Exp-Iver Wallin Int/Dividends	\$2,341.53	\$1,769.15
Total Iver Wallin Expansion Fund	<u>(\$8,615.37)</u>	<u>\$13,491.49</u>
Isedor Wallin Maintenance Fund		
02-4-1425 - Cap Res Isedor Wallin Realized	(\$17,052.75)	\$2,002.20
02-4-1426 - Cap Res Isedor Wallin Unrealized	(\$3,575.93)	\$20,847.99
02-4-1427 - Cap Res Isedor Wallin Int/Div	\$5,388.76	\$3,753.91
Total Isedor Wallin Maintenance Fund	<u>(\$15,239.92)</u>	<u>\$26,604.10</u>
Capital Other Income		
02-4-1369 - Capital 15% trf Endow - Interest	\$48,000.00	\$90,000.00
Total Capital Other Income	<u>\$48,000.00</u>	<u>\$90,000.00</u>
Total Capital Fund Income	<u>(\$8,644.05)</u>	<u>\$161,742.42</u>
Total Revenues	<u>(\$8,644.05)</u>	<u>\$161,742.42</u>
Expenses		
Capital Expenditures		
Capital Purchases		
02-7-6055 - Cap Pur - HVAC- +1500	\$0.00	\$7,269.00
02-7-6065 - Cap Pur - Yard Equip +1500	\$0.00	\$6,349.00
02-7-6070 - Cap Pur - Other Equip +1500	\$0.00	\$8,768.22
02-7-6075 - Cap Pur - Furnishings \$1500	\$0.00	\$2,449.25
Total Capital Purchases	<u>\$0.00</u>	<u>\$24,835.47</u>
Capital Repairs		
02-7-6010 - Capital Repairs Church +1500	\$61,247.15	\$77,642.77
02-7-6015 - Capital Repairs Parsonage +1500	\$0.00	\$8,363.41
02-7-6020 - Capital Repairs HVAC +1500	\$38,710.00	\$1,863.48
Total Capital Repairs	<u>\$99,957.15</u>	<u>\$87,869.66</u>
Capital Expansion Expenses		
02-5-2750 - Cap Expan Mgmt Fee-Davidson	\$522.25	\$528.45
Total Capital Expansion Expenses	<u>\$522.25</u>	<u>\$528.45</u>
Capital Reserve Expenses		
02-5-2714 - Cap Res Mgmt Fees / Davidson	\$601.83	\$598.23
02-5-2716 - Cap Res Mgmt Fees/Isedor Wallin Fnd	\$1,546.87	\$1,355.93
02-5-2717 - Cap Res Mgmt Fees/Iver Wallin Fnd	\$675.59	\$671.55
Total Capital Reserve Expenses	<u>\$2,824.29</u>	<u>\$2,625.71</u>
Bld Fd Construction Costs		
02-5-2011 - B/F - Testing Expense	\$0.00	\$3,250.00



Palm Valley Lutheran Church
Maintenance and Expansion Funds - Income-Expense Report
Fund: Capital Fund
January to December 2022

Accounts	YTD Actual (This Year)	YTD Actual (Last Year)
Total Bld Fd Construction Costs	\$0.00	\$3,250.00
Bld Fd Furn - Equip		
02-5-2009 - B/F - New Furnishing	\$0.00	(\$13,696.75)
Total Bld Fd Furn - Equip	<u>\$0.00</u>	<u>(\$13,696.75)</u>
Total Capital Expenditures	<u>\$103,303.69</u>	<u>\$105,412.54</u>
Total Expenses	<u>\$103,303.69</u>	<u>\$105,412.54</u>
Net Total	(\$111,947.74)	\$56,329.88



2022 AUDIT

December 28, 2022

Palm Valley Lutheran Church
Church Council
2500 E. Palm Valley Blvd.
Round Rock, Texas 78665

Attn: Alan Dunn

Rick Salvo and I would like to thank the Church Council for giving us this opportunity to conduct the Annual In-House Audit. The following are our note and comments concerning the audit.

We were tasked with auditing the Accounts Receivable, Accounts Payable and the Visa Card account. It was noted that verification by church staff and the Church Treasurer visible on for each month reviewed.

ACCOUNTS RECEIVABLE

Rick Salvo reviewed documentation for every other month, January through November 2021, looking at every fifth line item/ledger entry as listed on the bank statement.

- January – six-line items were reviewed with three of the items requiring explanation or additional documentation from Brenda Zingg. (See attached document)
- March – eight-line items were reviewed with one of the items requiring explanation or additional documentation from Brenda Zingg. (see attached document)
- May – seven-line items were reviewed with three of the items requiring explanation or additional documentation from Brenda Zingg. (See attached document)
- July – eight-line items were reviewed with no additional information need.
- September – ten-line items were reviewed with on item requiring explanation or additional documentation from Brenda Zingg. (See attached document)
- November – eight-line items were reviewed with no additional information need.

ACCOUNTS PAYABLE

Anita Hulsman reviewed documentation for every other month, February through December 2021, looking at every sixth item/ledger entry as listed in the Source Journal, Bank Statement, and the Bills received.



- February – six payables were reviewed with three of the items requiring explanation or additional documentation from Brenda Zingg. (See attached document)
- April – eight payables were reviewed with four of the items requiring explanation or additional documentation from Brenda Zingg. (See attached document)
- July – five payables were reviewed with no additional information needed.
- October – six payables were reviewed no additional information needed.
- December – eight payables were reviewed with no additional information needed.

Rick Salvo and I reviewed documentation for 4 months, April through December, looking at receipts and Visa Statements.

- April – 65 items were reviewed, and no issues found.
- June – 52 items were reviewed, and no issues found.
- November – 60 items were reviewed with one item requiring located in the December Statement.
- December – 36 items were reviewed with no issues found.

A letter was sent to 12 vendors asking them to verify payment of an invoice on December 8, 2022. We received approximately 5 verifications.

A selection of 21 church members were sent an email with their 2021 contribution statement. We asked them to notify us if there was any error in their statement...no errors reported.

A

Rick and I believe that Brenda Zingg has done a wonderful job in compiling and maintaining all the records.

Attached are the notes taken during the audit.

Sincerely,

Anita Hulsman



Audit Committee Review Notes/Comments

Rick Salvo
12/12/2022

I reviewed accounts receivable documentation for every other month, January through November. Further, for each of the six months, I reviewed every fifth line item/ledger entry as listed on the bank statement.

January – Six-line items were reviewed. Three of the items required explanation or additional documentation.

1. For a 1/06 Operating Fund entry, I looked back into December files and learned that the funds were received on 12/31 of the previous year.
2. For a 1/19 Deposit entry, I looked back into December files and learned that the funds were received on 12/15 of the previous year. There was a delay in the deposit being made.
3. For a 1/22 ACH Member Offering, I had to combine three individual entries to ascertain the total line-item amount shown. On 1/15, entries of \$50, \$162.50, & \$550 = \$762.50

March – Eight-line items were reviewed. One of the items required explanation or additional documentation.

1. For a 3/2 Member Offering, I looked back into February files and learned that the funds were received as three entries to ascertain the total line-item amount shown. On 2/28, entries of \$1,000, \$25, & \$35 = \$1,060.

May – Seven-line items were reviewed. Three of the items required explanation or additional documentation.

1. For a 5/6 Member Offering, I looked back into April files and learned that the funds were received as a single entry.
2. For a 5/7 Deposit, I looked back into April files and learned that the funds were received on 4/28.
3. For a 5/14 Operating Fund entry, I totaled two deposit sheets dated 5/13 as the “office count” date.

July – Eight-line items were reviewed. No additional information was needed.

September – Ten-line items were reviewed. One of the items required explanation or additional documentation.

1. On a 9/23 American Tower entry, I located a supporting email dated 9/21.

November – Eight-line items were reviewed. No additional information was needed.



Audit Committee Review Notes/Comments
Anita Hulsman
December 2022

I reviewed documentation for six months, February through December 2021, looking at every sixth item/ledger entry as listed in the Source Journal, Bank Statement, and the Bills received.

- February – six payables were reviewed with three of the items requiring explanation or additional documentation from Brenda Zingg. (See statement below)
- April – eight payables were reviewed with four of the items requiring explanation or additional documentation from Brenda Zingg. (See statement below)
- July – five payables were reviewed with no additional information needed.
- October – six payables were reviewed no additional information needed.
- December – eight payables were reviewed with no additional information needed.

In the beginning of this audit of the Accounts Payable, I found that it was difficult to find the supporting documents, because the information for each month was not all filed together. After talking with Brenda and receiving additional printouts from the reports I was able to put all the pieces together for each payable. The result was that all documentation were there.

Audit Committee Review Notes/Comments
Anita Hulsman / Rick Salvo
December 2022

VISA CREDIT CARD REVIEW

Rick Salvo and I reviewed documentation for 4 months, April through December, looking at receipts and Visa Statements.

- April – 65 items were reviewed, and no issues found.
- June – 52 items were reviewed, and no issues found.
- November – 60 items were reviewed with one item requiring located in the December Statement.
- December – 36 items were reviewed with no issues found.

