

PALM VALLEY LUTHERAN CHURCH COUNCIL MEETING AGENDA

March 19, 2025, 5:30 pm

G.R.A.C.E.

Grow in Faith
Reach the Community
provide **A**we-inspiring Worship
Connect in Small Groups
Exceptional Serving

Call to Order

Approve Agenda

Devotion – Kathy Erwin

Consent Agenda

Previous Meeting Minutes 3

Reports

Senior Pastor 5

Intern Pastor 6

Youth Director 6

Children’s Ministry Director 6

Ministry Teams

Christian Education 7

Cemetery 7

Community Care 7

Endowment 7

Evangelism 7

Finance 7

Generosity 10

Hispanic Ministry 10

Life Group Ministry 10

Personnel 11

Preschool Ministry 12

Property 12

Rejoice! Worship Team 12

Small Groups 12

Spiritual Life 12

Worship & Music 15

Youth Ministry 15

Other Teams

Worship Pilot 11:15 service 17

Other Reports

Executive Administrator & Financial.....18

Continuing Business

1. PVLC Preschool Update and Next Steps (PS Constitution pg. 27; PS endowment grant after pg. 33)
2. Endowment Policy and Membership Proposal for Approval (see summary on page 9)
3. Dates for Commercial Land Lease Forums
4. Spending ERC funds from IRS, per resolution approved at the 2023 Annual Meeting

New Business

1. Hispanic Ministry
2. Recruiting Support Needs: Personnel team, youth support, staff appreciation, Audit
3. Staff Support: Operational Hours; Patience & Time; Helen – April 1st & Jordana – May/June
4. Estate Gift and Next Steps

Other Business

1.

Information

Next Month's Sunday CIC – Early: Vince Brunssen Late: Dave Smith

Next Month's Council Member for Devotions – Vince Brunssen

Adjourn

COUNCIL MEETING MINUTES

CHURCH COUNCIL MEETING MINUTES

2/8/2025 – 2:15PM

Present: *Susan Ames, Jane Baxter, David Beck, Vince Brunssen, Tom Dove, Kathy Erwin, JB Getz, Barry Hamilton, Anita Hulsman, Carolyn Koehn, Stephen Loyd, Linda Reed, Sue Rue, Rick Salvo, Dave Smith*

Ex-Officio Member:

Staff: *Lax Vardhanapu*

Excused: *Pastor Dave Koppel & Jen Kendrick*

Tom Dove called the meeting to order at 1:45pm.

MOTION: David Beck moved to approve the agenda for the meeting. Motion carried.

Sue Rue gave devotions.

MOTION: Stephen Loyd moved to approve the Consent Agenda as presented. Motion carried.

NEW BUSINESS

1. Council Covenant – Tom Dove reviewed the council covenant and asked the council to sign the document.
2. Election of Officers
 - a. President – Dave Smith and Carolyn Koehn were nominated for President. Nominations ceased and Tom Dove called for the vote. Carolyn Koehn was elected president.
 - b. Vice-president – Sue Rue, Stephen Loyd and Vince Brunssen were nominated for Vice-president. Nominations ceased and President Carolyn called for the vote. Vince Brunssen was elected Vice-president.
 - c. Secretary – Susan Ames was elected Secretary by acclamation.
3. Council Installation – the council will be installed at all services on March 2nd.
4. Grace Groups – the prior year's assignments were distributed for review.

MOTION: Vince Brunssen moved to adjourn. Motion carried.

The meeting adjourned at 2:55pm and closed with prayer.

Sue Rue

ADDITIONAL MINUTES

On February 7-8, 2025, the church council met for a retreat and meeting. These are the topics discussed:

- Strategic Plan for Ministry - The members of the strategic team are Buck Outlaw, Carolyn Koehn, Jen Kendrick, Paula Dietz, Pastor Koppel, Sue Rue, Susan Ames and Tom Dove. The team is eagerly awaiting the results of the congregational survey and will continue working into the summer. Thank you for participating in the survey, the results will guide the work of the team.
- Legacy Giving Seminars - Carolyn Koehn shared there will be two seminars on legacy giving presented in partnership with Lutheran Foundation of the Southwest and Sidney Fredrickson of the Southwestern Synod in March and in the fall.
- Commercial Land Lease Forums -Carolyn Koehn reviewed the process and some details of the commercial land lease option. Leases would be long-term (15-25 years). The lessees would construct their buildings at their own expense. Palm Valley would have full approval over the type of business, and the appearance of the building and the improvements. Estimated annual taxable income from each acre of leased property is \$60,000 to \$90,000. There are many steps to this process, including changing the zoning to C2 commercial status. Our church's constitution requires all purchases, sale, or lease of property to be approved by the congregation. Forums for discussion will be held in the spring.
- Rick Salvo presented information on the volunteers needed for the 11:15 am service. Sue Rue will recruit altar volunteers and Rick is recruiting other volunteers. Volunteers needed altar servers, readers, tellers, greeters, worship assistant and acolytes. Please see Rick and Sue if you can volunteer at the 11:15 service.

NOTES

March CIC:

Early – Anita Hulman; Late – Linda Reed

Submitted by:

Susan Ames

Council Secretary

PASTOR KOPPEL'S REPORT

Report of the Senior Pastor March 2025

Pastor Koppel is planning to be in services on Sunday, March 16th, with Lax preaching. Pending his doctors' approval, he hopes to start returning to regular ministry soon! Welcome back Pastor!

INTERN PASTOR

Internship activities are going as planned and I would thank all your support.

- I would say it's a roller coaster ride from the past few weeks with Pastor Dave out on medical leave.
- Praise God that with all your help and support, I am able to lead worship services and proclaim the WORD of God.
- Children sermons was like a great add-on to my learning these past few weeks has it gives me a continued opportunity to preach them, hope that is going well.
- Homebound visits are being collaborated with Stephen ministry and am staying connect as we evolve and continue to serve our home bound congregants.
- The resumed 11:15AM worship service from 3/2 has good traction so far, it rejuvenates Palm Valley church overall as we notice PVLC returning members and new believers hopping in.
- Having lost George Warriner and family with a short time period was very moving for me, was able to lead the memorial service at PVLC.
- Genelle Beck had a pacemaker and is doing fine, paused visit based on her request and will resume when she is comfortable.
- Karl Wolf passed away on 02/27, was able to visit him on 02/21 and prayed with his family. Memorial services at PVLC on 4/2 lead by their pastor.
- Ron Miller had a broken hip surgery due to fall on Feb 26, surgery went well and he is moved to rehab.
- Both the 101 & 201 confirmation classes are going well, and we are progressing, are on track with the syllabus we got and youth are gearing up to be confirmed as planned.

The Intern committee, which was established after discussing with Pastor Dave, began to meet from February and had 2 meets so far. They are working on providing an mid-year intern evaluation for me and once I have their inputs, they would reach out for any section inputs as needed.

There are many thoughts I wrote on the whiteboard from which one of them can be my intern project and has to done as part of Internship program. Few to name are:

- Revival meeting
- Church Lockin - Youth activity - Request came from 201 Confirmation students and working on planning it
- Outdoor worship service setup
- Establishing care group cluster
- Begin weekly prayer service

Blessings,
Lax

ENDOWMENT TEAM

PVLC Endowment Team
Tuesday, February 4, 2025

Attendees:

Members: Joy Kovar & John Reed

Past Presidents: Brett Dieterich, Dwayne Kostiha, Roland Krienke, Tammy Oetken, Bill Sands
& Curtis Steger

Past Presidents Not Attending: Tom Dove & Mike Robinson

Treasurer of Congregation: Michael Koehn

Council Members: Carolyn Koehn

Guest: Sharon Krienke

Staff not attending: Jen Kendrick & Pastor Koppel

Dave Smith opened the meeting with prayer.

Dwayne Kostiha gave an explanation of why the meeting and discussion was needed. The endowment Committee had a lot of members, being that it is primarily made up of past presidents and often times there was not a quorum.

An election of officers was voted on. Dwayne Kostiha nominated Joy Kovar for Chair and Joy Kovar accepted the nomination. The vote was unanimous.

Dave Smith nominated Tammy Oetken for Secretary and Tammy Oetken accepted the nomination. The vote was unanimous.

Joy Kovar made a note that there was a quorum in attendance.

We failed to approve minutes from our last meeting on 11-25-2024. Add to April 29, 2025 meeting agenda.

Tammy Oetken presented guidelines for being invited to participate on the Endowment Committee. Those included:

1. Any Past President in GOOD STANDING (i.e. regular attendance, taking communion, sharing of time and talents, tithing – duplicate to guidelines for serving on council) will be asked if they would like/are able to serve on the Endowment Committee. Should they agree to serve they are committing to regular attendance for the Endowment Committee meetings.
2. Any Past President in GOOD STANDING who does not desire to serve on the Endowment Committee for specific reasons (health issues, time constraints, etc.) may choose to not serve for that year, but would still be considered for future service. Just because they cannot serve one year does not preclude them for serving in the future.
3. The Endowment Committee will include TWO representatives from Council. (This does not have to be council president.)
4. Any Past President who commits to serve on the Endowment Committee and then does not attend regular meetings will not be asked to return. This DOES NOT include absence due to unforeseeable circumstances such as illness or light work travel.
5. Palm Valley is a Place of Grace, and the Endowment Committee will have Grace!

We propose that any Past President who needs special accommodations to attend regularly scheduled meetings, shall be granted those accommodations.

6. Members of the Endowment Committee are expected to be involved within the church and participate with at least one ministry. They do NOT have to chair a committee, but they are expected to engage.

The items in the Endowment Fund Policy under Administration 3-6 were discussed at length, and it was decided that we will not change.

Dwayne Kostiha brought up that Any Past President in GOOD STANDING (i.e. regular attendance, taking communion, sharing of time and talents, tithing – duplicate to guidelines for serving on council) will be asked if they would like/are able to serve on the Endowment Committee. Should they agree to serve they are committing to regular attendance for the Endowment Committee meetings. Any Past President in GOOD STANDING who does not desire to serve on the Endowment Committee for specific reasons (health issues, time constraints, etc.) may choose to not serve for that year, but would still be considered for future service. Just because they cannot serve one year does not preclude them for serving in the future.

A history of the Endowment Committee was provided by various members of the Endowment Committee. The position to ask past council presidents to serve on the Endowment Committee was adopted around 1990 and was presented by Virgil Rabb.

Carolyn Koehn brought up the topic of indefinite membership. The discussion did not lead to a vote. The attendees felt that any Past President that committed to serving on the Endowment Committee would take the responsibility seriously and no vote was needed on the topic.

The question of who would serve on the Endowment Committee came into question. After careful and thoughtful discussion, Dave Smith made the motion that the Endowment Committee would be made up of any past council president who made the commitment to attend the Endowment Committee meetings, two Council representative, one member from the Finance Committee, one member from the Property Committee and the Senior Pastor. The motion was seconded by Tammy Oetken and the motion passed unanimously.

The regularity of the Endowment Committee meetings was called in to question. In recent years a meeting was called when there was something that needed to be voted on. In prior years there were three meetings a year, two set meetings to discuss grants and one meeting with the managing partner (Davidson). It was decided that there will be two Endowment Committee meetings per year to discuss grants. The dates for 2025 were decided to be April 29, 2025, and October 28, 2025. The meetings were set to start at 6:30 p.m. and a request was made to reserve the conference room at PVLC (Joy Kovar made the request to Molly via email on February 10, 2025).

Joy Kovar advised that she would be sending the letters to the Past Presidents asking if they would/could commit to serve on the Endowment Committee for the 2025 year. Those letters are expected to go out the last week in February.

Joy Kovar advised that the Endowment Committee was asked to assist Finance & Generosity Committees with the Lenten Meal on Wednesday, April 2, 2025. Tammy Oetken advised she would be happy to take the lead. The entrée will be Spaghetti.

The Committee discussed if the Finance & Property Committee representatives should be chairs & decided it should be one representative of each committee.

The Committee members also discussed the Treasurer to be a member of the Endowment but not a voting member & Michael Koehn, who is Treasurer of the Congregation, agreed with this decision. Then the Treasurer will not have to attend meetings but will know what is being discussed.

Dwayne Kostiha made the motion to adjourn the meeting. Dave Smith seconded. The motion carried unanimously.

Respectfully submitted by Tammy Oetken, Secretary, Endowment Committee

**Endowment Team Committee Membership Proposal
For Council Approval at March 19 Meeting**

Voting Membership

Treasurer
Finance Committee Chair
Property Committee Chair
4 council representatives, including president
All Past Presidents

Voting Membership

Finance committee representative
Property committee representative
2 council representatives
Past Presidents in good standing that agree to serve for current calendar year*

**Presidents who opt out of participation may opt back into participation in the following calendar year, assuming good standing*

Treasurer is invited to join but will not have voting rights.

GENEROSITY TEAM

Generosity Team Meeting Minutes: November 20, 2024

03.04.2025 Meeting Minutes:

- Reviewed Legacy of Giving session held February 23rd.
 - Signe Fredrickson from the Lutheran Foundation spoke to ~8 members about providing funding to PVL in their estate planning after the 9:30am service.
 - No one attended after 8am service. The thought was that the service did run later than normal with the Aggie Choir attending this day.
 - Next session is scheduled for March 9th and we are hopeful to have more join this round.
 - We will not have a separate quilters or Iron Men's breakfast review
- Reviewed Time and Talent Sheet
 - Vince provided an update of the system enhancements from the church office and the use of Microsoft share point. We believe this could also help us as we update the Time and Talent Sheet.
 - We reviewed the current information in the palm valley member connect app. It is difficult to find and use this database.
 - We narrowed down our Time and Talent objectives to the following:
 - Build a new sheet that is simpler
 - Create new tool for increase in participation
 - Provide the "why" behind filling out this information
 - We want to focus on simplifying the form and providing a good approach and direction.
 - We want to change the name of Time and Talent and rebrand the way we think about this survey.
 - We have a soft target of **May 4th** for rollout with the church
 - Attaching excel Time and Talent from 2024 survey. We discussed using this as a template for the new one.
- After thinking about this more last night, we may want to combine the rollout of the updated **Time and Talent** with our updated **Generosity Form to be delivered in August / September**. These are so intertwined that it may make sense to combine the effort and rollout one form to simplify this ask. We can discuss at next meeting.
- We will work via email for the rest of March for status updates
- Our next Google Meet call is **April 1st at 8pm** (no fooling... 😊)

PERSONNEL TEAM

PVLC Personnel Team

March 12, 2025

Members: Jim Dufner, Rick Rickard, Mildred Krienke, Chris Terry, and Carolyn Koehn

New member added to the team in March – Cris Terry.

Several important ministry and staff roles have been filled with candidates starting soon.

- **Children's Ministry:** Helen Pelkey starts April 1
- **Youth Ministry:** Jordana Gutierrez, starts June 1

To support Jordana, who will be a recent college graduate, Jordana will report to Helen, who brings years of experience to youth and children's ministry. This will address exit interview feedback we received from the prior youth minister.

Small Groups and Volunteer Coordinator role has been open and posted. Resumes will be shared with personnel team next week.

PALM VALLEY COOP PRESCHOOL

March 11, 2025

Submitted by: Linda Reed, Pre-School Council Representative,
PVLCP Board Member

I attended my first Board Meeting today since being named PVLCP Council Representative and PVLCP Board Member. Before the Board Meeting, I attended chapel with the students and their teachers. Chapel is held before the school day begins, every Tuesday at 9am, lasting 10-15 minutes. I also took a tour of the school facilities with Bailey Plato. You, too, can attend chapel and tour the school facilities. Just notify Bailey Plato that you are interested in a tour so it can be scheduled.

Highlights:

- 2 weeks have been added to the PVLCP school calendar.
- Church copier contract negotiations and new vendor selection will include Pre-School copier.
- Church office transitioning to a new IT system. Pre-school software and files have been identified to make sure all is compatible.
- Pre-school has a login to their QuickBooks account so Pre-school administrators have access to data in real time. Accounts and payables are being updated and processed by church office staff as quickly as possible.
- Silent Auction started on March 9, 2025.
- Registration for next school year underway, to continue until all spaces filled, usually open until week before school begins.
- Consideration being given to splitting the 18-month-old class into two classes.

Request Made to have financial reports, which are provided on the 2nd Friday monthly, to be made available on the 1st Friday of the month instead so that the Board could review a newly-generated report with current data. PVLCP Board meets on 2nd Tuesday of the month.

Chapel held by the PVLCP in the historic sanctuary.



Children in secure playground area.



Bailey Plato, PVLCP Director, standing in the sunny art room at PVLCP.



PVLCP Board Meeting

Tuesday, March 11th

- 1. Call to Order: Sonia Murray
- 2. Financial Report:
- 3. Secretary Report: Patty Del Rosario
- 4. Preschool Report: Bailey Plato

AGE	3 DAY	OPEN	WAITLIST
18 MOS	7	2	
2'S	21	0	
3'S	18	0	
KINDER READINESS	23	1	

Total Enrollment: 69

AGE	3 DAY	OPEN	WAITLIST
18 MOS	1	9	
2'S	7	14	
3'S	7	11	
KINDER READINESS	7	17	

Total Registered: 22

- 1. Committee Reports:
 - a. Church Council Representative: Follow up from Financial Meeting
- 2. Action Items
 - a. Silent Auction
 - b. Texas Day
 - c. Registration for 25-26 School Year
 - d. Calendar for 25-26 School Year

Upcoming Meetings

April 8th

May 6th

WORSHIP AND MUSIC TEAM

WORSHIP & MUSIC TEAM MINUTES

February 3, 2025

MISSION STATEMENT

As brothers and sisters in Christ, we are called to invite people to know Christ, build a community of faith, and serve all people in love to the glory of God.

Attending: Ken and Marie Bucher, Marvin Goad, Sue Rue, Sheila Smith, and Kathy Erwin.

Absent: Sharon and Roland Krienke

Ken called the meeting to order and opened with a prayer.

Sheila read the minutes of the December 2nd meeting. Sue made a motion to accept the minutes. Motion carried.

Old Business:

Christmas Review – Ken was unable to get the attendance by service for the Christmas Eve services but did get a total which was 570. This was lower than previous years. By observance, we know that the 4:00 and 9:00 services were well attended but the 7:00 was not.

Sheila talked to Brenda about the money collected for the poinsettias. We ordered 50 as usual but did not collect money from members to pay for all. Money for the shortage (approximately \$100) had to be found in another place in the budget. Before the order is placed next year, Sheila will talk to Jen Kendrick about this. Fifty plants is the quantity we need to order to get delivery from Down Home Ranch for a \$25 fee (the minimum).

Closet Status – Sue noted that the Korean service people have moved things from the sacristy, and it is easier to get to the things we need. Ken did not get an opportunity to do the measurements yet.

The organ chimes were located.

New Business:

Ash Wednesday Supper – Sheila said Jeannie Tomasek has volunteered 2 pots of soup if we want to continue our soup and sandwich supper. Sue talked to Sharon and she, with the help of her daughter, want to make soup, just a smaller batch. The committee is in favor of this but for safety reasons, the soups should be unloaded at the front double doors onto a cart.

Other Lent Suppers - Signups for other Lent suppers are taken care except for one and Marie has a contact and will call tomorrow.

Altar Flowers – there are very few slots filled so far. The committee still prefers to have no flowers rather than artificial flowers when there is no signup.

Unfinished Business:

Ken and Marie listened to our livestreamed services twice and noted sound problems in both the sanctuary and CLC. Sue said she hears complaints weekly about the sound system in the sanctuary (coming from those attending in person). The cost to replace it will be big but action is necessary.

Ken asked Marvin if he still would like for the organs to be switched out. He does and he told us some of the work that has to be done because it's not a simple move. Ken asked him to write up a one-page report on what has to be done and who he recommends for the job if he has ideas. We will submit this to the Property Committee. We have been talking about this a long time and need to move forward.

Marvin wanted to be sure we are aware that the Century Singers from Texas A&M will be singing at our services on February 23rd. About 20 will sing at the 8:00 service and 100 will sing at the 9:30 service. Lunch will be provided and more information will be coming asking for help with that.

OTHER BUSINESS

Sheila wanted everyone to know that the Evangelism Committee is handing out a gift to visitors. It is a wooden cross and a schedule of services in a pretty white drawstring bag.

The meeting was adjourned, and we closed with the Lord's Prayer.

Respectfully submitted,
Sheila Smith

Next meeting date: April 7, 2025

11:15 WORSHIP SERVICE PILOT TEAM

11:15 Service Pilot Period Report

Members of the pilot team:

Linda Dufner, Carolyn Kohen, Stephen Loyd, Rick Salvo, and Dave Smith

The pilot period March 2, 2025, through May 25, 2025.

Attendance

Date	8:00	9:30	11:15
March 2	58	117	65
March 9	50		59

The various aspects of the service that require volunteers.

Acolytes – Rick Salvo

Have not yet had any.

Alter Guild – Sue Rue

Sue can speak to this.

Readers – Patti Kautz

I believe Patti has scheduled council members for all of March. The pool is limited to council and choir members at this time until she sees who becomes a regular attender of this service time.

Tellers – Rick Salvo

Working from the current pool of tellers, I have been able to fill all spots for the three months. For most, it is not necessarily their desired service time. They are helping for the good of the pilot period. The pool will need to be expanded should the service time continue.

Ushers – Rick Salvo

I have been organizing ushers by simply asking members as they arrive to worship. It is hectic and a bit chaotic drafting on the spot, giving instructions, etc...

Worship Assistants – Dave Smith

Dave can speak to this.

Working with Vicki, there will be an announcement in the Echoes on Sunday, March 16, seeking volunteers for ALL positions. It is my hope that I can collect names of individuals interested in serving. I will pass the name(s) on to the appropriate person or church office.

Speaking only for myself, I am happy to serve as a 11:15 pilot team member and do what is needed during the pilot period. However, I do not intend to be the volunteer coordinator should this service time continue on past May 25.

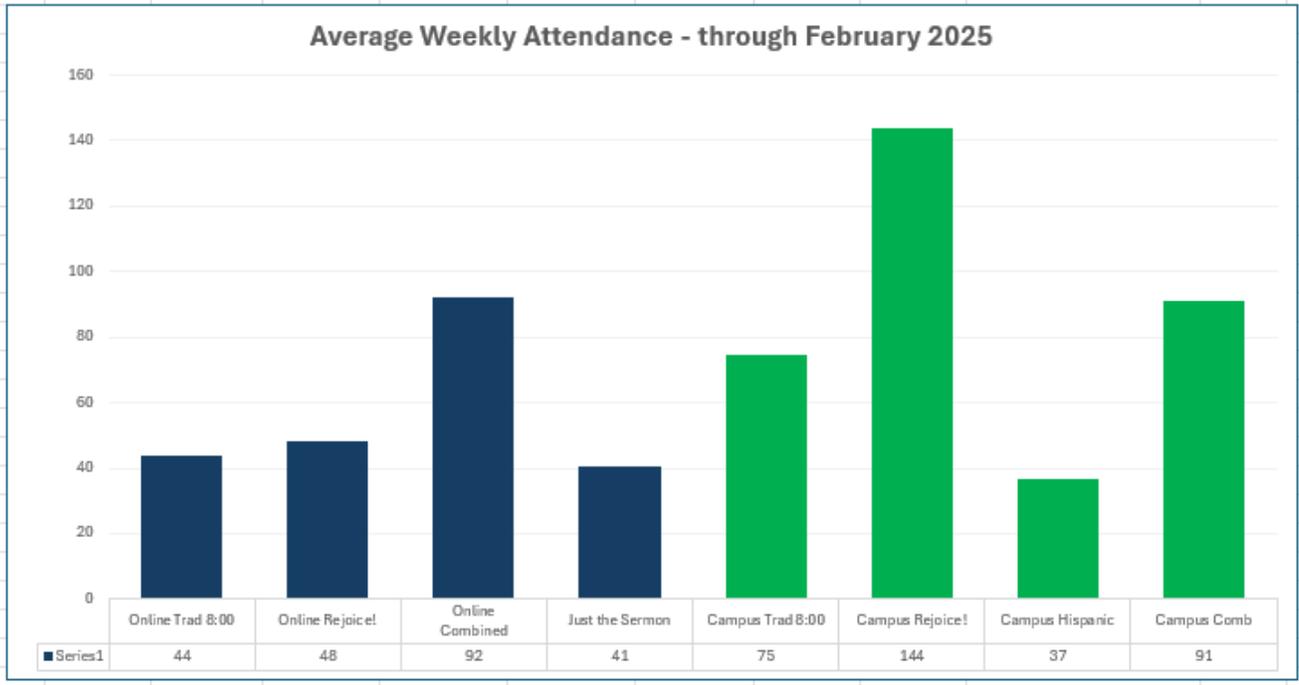
On behalf of the 11:15 Pilot Team,

Rick Salvo

EXECUTIVE ADMINISTRATOR

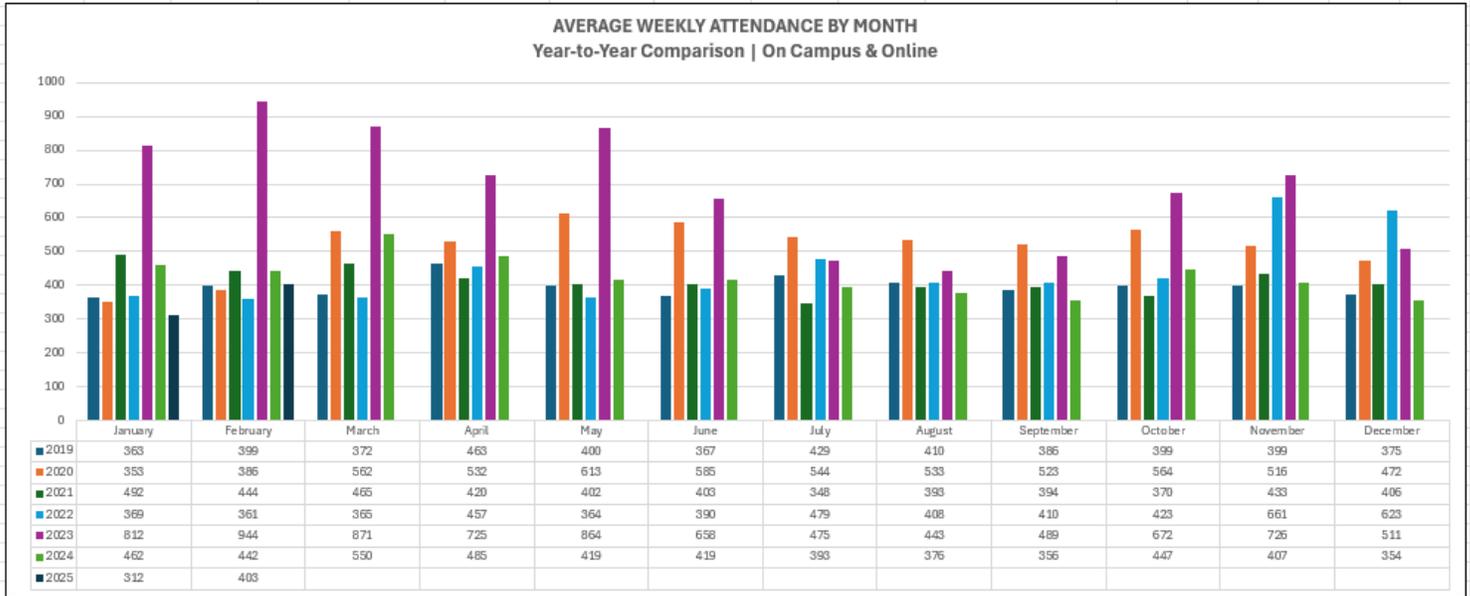
Attendance Reports

Attendance for January and February – all services



Attendance for March 2 and 9 – all services including 11:15 pilot

2025	ONLINE						IN-PERSON				
Date	Online Traditional 8:00	Online Rejoice!	Online Hispanic	Online Combined	Online Traditional 11:15	Just the Sermon	Traditional - 8:00 am	Rejoice!	Traditional - 11:15 am	Hispanic	Combined
2-Mar		60			96	78	58	129	68	32	
9-Mar		78			84	10	55	115	60	29	



Earned Retention Credit (ERC) Funds from IRS

As of March 12, 2025, we have received five out of seven quarters distribution checks from the IRS for the ERC filing. PVLC filed for three quarters for 2020, and four quarters for 2021. We have received all 2020 checks, and two of the 2021 checks. The total received is \$282,192.32 and has been deposited.

At the 2023 Annual Meeting, the congregation voted and passed the following resolution:

“The second resolution from the Council is to authorize the Council to enact an additional salary increase when the Employee Retention Credit funds are received, AND to limit the rate to ensure the ERC funds can fully support the salary increase for a minimum of two years.”

We will be following this resolution to provide additional raises to staff beginning this year.

Feb 2025 Profit and Loss							
	Jan 25 - Feb 25	Jan 25 - Feb 25 Budget	+/- Difference	Feb 25	Feb 25 Budget	+/- Difference	Jan 25 - Dec 25 Budget
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Altar Flower	\$ 320.00	\$ 666.66	\$ (346.66)	\$ -	\$ 333.33	\$ (333.33)	\$ 4,000.00
Events	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	\$ -
Lenten Suppers	\$ -	\$ 133.34	\$ (133.34)	\$ -	\$ 66.67	\$ (66.67)	\$ 800.00
Total Events	\$ 50.00	\$ 133.34	\$ (83.34)	\$ 50.00	\$ 66.67	\$ (16.67)	\$ 800.00
Other Income	\$ 2,678.09	\$ 300.00	\$ 2,378.09	\$ 1,872.04	\$ 150.00	\$ 1,722.04	\$ 1,800.00
ROW Sale Interest Income	\$ 10,923.78	\$ -	\$ 10,923.78	\$ 10,923.78	\$ -	\$ 10,923.78	\$ -
Rental/ Building Use Income	\$ 950.00	\$ -	\$ 950.00	\$ -	\$ -	\$ -	\$ -
Building Use	\$ -	\$ 3,333.34	\$ (3,333.34)	\$ -	\$ 1,666.67	\$ (1,666.67)	\$ 20,000.00
PV Preschool Rent	\$ -	\$ 3,992.04	\$ (3,992.04)	\$ -	\$ 1,996.02	\$ (1,996.02)	\$ 23,952.25
Senior Access Rental	\$ -	\$ 1,725.00	\$ (1,725.00)	\$ -	\$ 862.50	\$ (862.50)	\$ 10,350.00
Streams in the Valley Counseling Rental	\$ -	\$ 575.00	\$ (575.00)	\$ -	\$ 287.50	\$ (287.50)	\$ 3,450.00
Total Rental/ Building Use Income	\$ 950.00	\$ 9,625.38	\$ (8,675.38)	\$ -	\$ 4,812.69	\$ (4,812.69)	\$ 57,752.25
Total Additional Revenue	\$ 14,921.87	\$ 10,725.38	\$ 4,196.49	\$ 12,845.82	\$ 5,362.69	\$ 7,483.13	\$ 64,352.25
Tithes & Offerings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Offering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Christmas Offering	\$ 775.00	\$ 1,666.66	\$ (891.66)	\$ -	\$ 833.33	\$ (833.33)	\$ 10,000.00
Easter Offering	\$ -	\$ 700.00	\$ (700.00)	\$ -	\$ 350.00	\$ (350.00)	\$ 4,200.00
Lenten Offering	\$ -	\$ 216.66	\$ (216.66)	\$ -	\$ 108.33	\$ (108.33)	\$ 1,300.00
Thanksgiving Offering	\$ -	\$ 187.50	\$ (187.50)	\$ -	\$ 93.75	\$ (93.75)	\$ 1,125.00
Total Holiday Offering	\$ 775.00	\$ 2,770.82	\$ (1,995.82)	\$ -	\$ 1,385.41	\$ (1,385.41)	\$ 16,625.00
Regular Offering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loose Plate Offering	\$ 1,658.25	\$ 2,500.00	\$ (841.75)	\$ 308.00	\$ 1,250.00	\$ (942.00)	\$ 15,000.00
Member Contributions	\$ 186,510.77	\$ 171,666.66	\$ 14,844.11	\$ 83,283.76	\$ 85,833.33	\$ (2,549.57)	\$ 1,030,000.00
Total Regular Offering	\$ 188,169.02	\$ 174,166.66	\$ 14,002.36	\$ 83,591.76	\$ 87,083.33	\$ (3,491.57)	\$ 1,045,000.00
Total Tithes & Offerings	\$ 188,944.02	\$ 176,937.48	\$ 12,006.54	\$ 83,591.76	\$ 88,468.74	\$ (4,876.98)	\$ 1,061,625.00
Total Church Revenue	\$ 203,865.89	\$ 187,662.86	\$ 16,203.03	\$ 96,437.58	\$ 93,831.43	\$ 2,606.15	\$ 1,125,977.25
Total Revenue	\$ 203,865.89	\$ 187,662.86	\$ 16,203.03	\$ 96,437.58	\$ 93,831.43	\$ 2,606.15	\$ 1,125,977.25
Total Income	\$ 203,865.89	\$ 187,662.86	\$ 16,203.03	\$ 96,437.58	\$ 93,831.43	\$ 2,606.15	\$ 1,125,977.25
Gross Profit	\$ 203,865.89	\$ 187,662.86	\$ 16,203.03	\$ 96,437.58	\$ 93,831.43	\$ 2,606.15	\$ 1,125,977.25
Expense	\$ 193,394.67	\$ 195,709.50	\$ (2,314.83)	\$ 109,936.06	\$ 97,854.75	\$ 12,081.31	\$ 1,174,257.00
Children	\$ 129.00	\$ -	\$ 129.00	\$ 129.00	\$ -	\$ 129.00	\$ -
Day Camp	\$ -	\$ 166.66	\$ (166.66)	\$ -	\$ 83.33	\$ (83.33)	\$ 1,000.00
First Communion	\$ -	\$ 33.34	\$ (33.34)	\$ -	\$ 16.67	\$ (16.67)	\$ 200.00
JAM	\$ -	\$ 125.00	\$ (125.00)	\$ -	\$ 62.50	\$ (62.50)	\$ 750.00
Nursery Care Supplies	\$ -	\$ 20.84	\$ (20.84)	\$ -	\$ 10.42	\$ (10.42)	\$ 125.00
Special Events	\$ -	\$ 83.34	\$ (83.34)	\$ -	\$ 41.67	\$ (41.67)	\$ 500.00
Sunday School	\$ -	\$ 83.34	\$ (83.34)	\$ -	\$ 41.67	\$ (41.67)	\$ 500.00
Vacation Bible School	\$ -	\$ 1,135.00	\$ (1,135.00)	\$ -	\$ 567.50	\$ (567.50)	\$ 6,810.00
Total Vacation Bible School	\$ -	\$ 1,135.00	\$ (1,135.00)	\$ -	\$ 567.50	\$ (567.50)	\$ 6,810.00
Worship	\$ -	\$ 66.66	\$ (66.66)	\$ -	\$ 33.33	\$ (33.33)	\$ 400.00
Total Children	\$ 129.00	\$ 1,714.18	\$ (1,585.18)	\$ 129.00	\$ 857.09	\$ (728.09)	\$ 10,285.00
Education / Outreach / Evangelism							
Christian Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Education	\$ -	\$ 100.00	\$ (100.00)	\$ -	\$ 50.00	\$ (50.00)	\$ 600.00
Curriculum	\$ -	\$ 416.66	\$ (416.66)	\$ -	\$ 208.33	\$ (208.33)	\$ 2,500.00
Total Christian Education	\$ -	\$ 516.66	\$ (516.66)	\$ -	\$ 258.33	\$ (258.33)	\$ 3,100.00
Evangelism	\$ 125.28	\$ -	\$ 125.28	\$ 125.28	\$ -	\$ 125.28	\$ -
1st Time Guest	\$ -	\$ 33.34	\$ (33.34)	\$ -	\$ 16.67	\$ (16.67)	\$ 200.00
Fall Fair	\$ -	\$ 333.34	\$ (333.34)	\$ -	\$ 166.67	\$ (166.67)	\$ 2,000.00
New Member / Projects	\$ -	\$ 125.00	\$ (125.00)	\$ -	\$ 62.50	\$ (62.50)	\$ 750.00
Sundaes on Mondays	\$ -	\$ 166.66	\$ (166.66)	\$ -	\$ 83.33	\$ (83.33)	\$ 1,000.00
Supplies	\$ -	\$ 58.34	\$ (58.34)	\$ -	\$ 29.17	\$ (29.17)	\$ 350.00
Total Evangelism	\$ 125.28	\$ 716.68	\$ (591.40)	\$ 125.28	\$ 358.34	\$ (233.06)	\$ 4,300.00
Generosity Team	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General	\$ -	\$ 100.00	\$ (100.00)	\$ -	\$ 50.00	\$ (50.00)	\$ 600.00
Total Generosity Team	\$ -	\$ 100.00	\$ (100.00)	\$ -	\$ 50.00	\$ (50.00)	\$ 600.00

Feb 2025 Profit and Loss							
	Jan 25 - Feb 25	Jan 25 - Feb 25 Budget	+/- Difference	Feb 25	Feb 25 Budget	+/- Difference	Jan 25 - Dec 25 Budget
Spiritual Life							
Events	\$ -	\$ 83.34	\$ (83.34)	\$ -	\$ 41.67	\$ (41.67)	\$ 500.00
Home Devotional	\$ -	\$ 150.00	\$ (150.00)	\$ -	\$ 75.00	\$ (75.00)	\$ 900.00
Misc. Expense	\$ -	\$ 41.66	\$ (41.66)	\$ -	\$ 20.83	\$ (20.83)	\$ 250.00
Small Groups	\$ -	\$ 50.00	\$ (50.00)	\$ -	\$ 25.00	\$ (25.00)	\$ 300.00
Total Spiritual Life	\$ -	\$ 325.00	\$ (325.00)	\$ -	\$ 162.50	\$ (162.50)	\$ 1,950.00
Total Education / Outreach / Evangelism	\$ 125.28	\$ 1,658.34	\$ (1,533.06)	\$ 125.28	\$ 829.17	\$ (703.89)	\$ 9,950.00
Ministry / Program Personnel							
Ministers / Program Staff	\$ 36,266.87	\$ 67,491.34	\$ (31,224.47)	\$ 18,518.07	\$ 33,745.67	\$ (15,227.60)	\$ 404,948.00
Total Ministry / Program Personnel	\$ 36,266.87	\$ 67,491.34	\$ (31,224.47)	\$ 18,518.07	\$ 33,745.67	\$ (15,227.60)	\$ 404,948.00
Missions / Care							
Benevolence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campus Ministry	\$ -	\$ 233.34	\$ (233.34)	\$ -	\$ 116.67	\$ (116.67)	\$ 1,400.00
Outside Ministries	\$ 3,560.99	\$ -	\$ 3,560.99	\$ 1,470.00	\$ -	\$ 1,470.00	\$ -
Lutheran World Relief - WELCA	\$ -	\$ 283.34	\$ (283.34)	\$ -	\$ 141.67	\$ (141.67)	\$ 1,700.00
Meals on Wheels	\$ -	\$ 216.66	\$ (216.66)	\$ -	\$ 108.33	\$ (108.33)	\$ 1,300.00
Round Rock Serving Center	\$ -	\$ 216.66	\$ (216.66)	\$ -	\$ 108.33	\$ (108.33)	\$ 1,300.00
World Hunger	\$ -	\$ 216.66	\$ (216.66)	\$ -	\$ 108.33	\$ (108.33)	\$ 1,300.00
Total Outside Ministries	\$ 3,560.99	\$ 933.32	\$ 2,627.67	\$ 1,470.00	\$ 466.66	\$ 1,003.34	\$ 5,600.00
SWTS (Synod)	\$ -	\$ 5,000.00	\$ (5,000.00)	\$ -	\$ 2,500.00	\$ (2,500.00)	\$ 30,000.00
Total Benevolence	\$ 3,560.99	\$ 6,166.66	\$ (2,605.67)	\$ 1,470.00	\$ 3,083.33	\$ (1,613.33)	\$ 37,000.00
Hispanic Ministry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Christian Education	\$ -	\$ 54.16	\$ (54.16)	\$ -	\$ 27.08	\$ (27.08)	\$ 325.00
Projects	\$ -	\$ 25.00	\$ (25.00)	\$ -	\$ 12.50	\$ (12.50)	\$ 150.00
Worship	\$ -	\$ 33.34	\$ (33.34)	\$ -	\$ 16.67	\$ (16.67)	\$ 200.00
Total Hispanic Ministry	\$ -	\$ 112.50	\$ (112.50)	\$ -	\$ 56.25	\$ (56.25)	\$ 675.00
Stephen Ministries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 66.66	\$ (66.66)	\$ -	\$ 33.33	\$ (33.33)	\$ 400.00
Total Stephen Ministries	\$ -	\$ 66.66	\$ (66.66)	\$ -	\$ 33.33	\$ (33.33)	\$ 400.00
Total Missions / Care	\$ 3,560.99	\$ 6,345.82	\$ (2,784.83)	\$ 1,470.00	\$ 3,172.91	\$ (1,702.91)	\$ 38,075.00
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting Services	\$ 8,000.00	\$ 6,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 36,000.00
Background Checks	\$ -	\$ 91.66	\$ (91.66)	\$ -	\$ 45.83	\$ (45.83)	\$ 550.00
Bank Fees	\$ 683.88	\$ -	\$ 683.88	\$ 115.00	\$ -	\$ 115.00	\$ -
Council Support	\$ 3,944.57	\$ 83.34	\$ 3,861.23	\$ 3,944.57	\$ 41.67	\$ 3,902.90	\$ 500.00
Dues and Subscriptions	\$ 563.18	\$ 86.66	\$ 476.52	\$ 309.59	\$ 43.33	\$ 266.26	\$ 520.00
Janitorial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Services	\$ 12,540.00	\$ 12,500.00	\$ 40.00	\$ 12,540.00	\$ 6,250.00	\$ 6,290.00	\$ 75,000.00
Janitorial Supplies	\$ 197.06	\$ 840.00	\$ (642.94)	\$ 79.18	\$ 420.00	\$ (340.82)	\$ 5,040.00
Total Janitorial	\$ 12,737.06	\$ 13,340.00	\$ (602.94)	\$ 12,619.18	\$ 6,670.00	\$ 5,949.18	\$ 80,040.00
Office Expenses	\$ 3,364.10	\$ 250.00	\$ 3,114.10	\$ 1,869.34	\$ 125.00	\$ 1,744.34	\$ 1,500.00
Operations Mileage Reimbursement	\$ -	\$ 100.00	\$ (100.00)	\$ -	\$ 50.00	\$ (50.00)	\$ 600.00
Other Expenses	\$ 703.15	\$ 250.00	\$ 453.15	\$ 573.30	\$ 125.00	\$ 448.30	\$ 1,500.00
Staff Development	\$ 25.83	\$ 500.00	\$ (474.17)	\$ 25.83	\$ 250.00	\$ (224.17)	\$ 3,000.00
Synod Convention	\$ -	\$ 383.34	\$ (383.34)	\$ -	\$ 191.67	\$ (191.67)	\$ 2,300.00
Worker's Comp Insurance	\$ -	\$ 1,041.66	\$ (1,041.66)	\$ -	\$ 520.83	\$ (520.83)	\$ 6,250.00
Total Administration	\$ 30,021.77	\$ 22,126.66	\$ 7,895.11	\$ 22,456.81	\$ 11,063.33	\$ 11,393.48	\$ 132,760.00
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Expense	\$ -	\$ 4,166.66	\$ (4,166.66)	\$ -	\$ 2,083.33	\$ (2,083.33)	\$ 25,000.00
General IT	\$ 378.00	\$ 3,333.34	\$ (2,955.34)	\$ 378.00	\$ 1,666.67	\$ (1,288.67)	\$ 20,000.00
Total Information Technology	\$ 378.00	\$ 7,500.00	\$ (7,122.00)	\$ 378.00	\$ 3,750.00	\$ (3,372.00)	\$ 45,000.00
Operations Personnel	\$ 1,650.70	\$ -	\$ 1,650.70	\$ 1,650.70	\$ -	\$ 1,650.70	\$ -
Operations Salary and Benefits	\$ 88,810.00	\$ 57,384.00	\$ 31,426.00	\$ 43,043.08	\$ 28,692.00	\$ 14,351.08	\$ 344,304.00
Payroll Fees	\$ 283.61	\$ -	\$ 283.61	\$ 188.08	\$ -	\$ 188.08	\$ -
Total Operations Personnel	\$ 90,744.31	\$ 57,384.00	\$ 33,360.31	\$ 44,881.86	\$ 28,692.00	\$ 16,189.86	\$ 344,304.00
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Service Contracts	\$ 1,920.80	\$ 1,500.00	\$ 420.80	\$ 1,504.80	\$ 750.00	\$ 754.80	\$ 9,000.00

Feb 2025 Profit and Loss							
	Jan 25 - Feb 25	Jan 25 - Feb 25 Budget	+/- Difference	Feb 25	Feb 25 Budget	+/- Difference	Jan 25 - Dec 25 Budget
Fuel	\$ 286.72	\$ 683.34	\$ (396.62)	\$ 155.78	\$ 341.67	\$ (185.89)	\$ 4,100.00
Maintenance Repair / Equipment	\$ 14,444.40	\$ 7,266.66	\$ 7,177.74	\$ 11,791.41	\$ 3,633.33	\$ 8,158.08	\$ 43,600.00
Property Insurance	\$ 9,076.00	\$ 8,170.00	\$ 906.00	\$ 4,538.00	\$ 4,085.00	\$ 453.00	\$ 49,020.00
Trash	\$ 172.98	\$ 450.00	\$ (277.02)	\$ 172.98	\$ 225.00	\$ (52.02)	\$ 2,700.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electricity	\$ 1,888.34	\$ 6,083.34	\$ (4,195.00)	\$ 1,248.70	\$ 3,041.67	\$ (1,792.97)	\$ 36,500.00
Gas	\$ 622.87	\$ 916.66	\$ (293.79)	\$ -	\$ 458.33	\$ (458.33)	\$ 5,500.00
Telephone / Internet	\$ 356.54	\$ -	\$ 356.54	\$ -	\$ -	\$ -	\$ -
Water / Sewer	\$ 941.48	\$ 2,074.16	\$ (1,132.68)	\$ 941.48	\$ 1,037.08	\$ (95.60)	\$ 12,445.00
Total Utilities	\$ 3,809.23	\$ 9,074.16	\$ (5,264.93)	\$ 2,190.18	\$ 4,537.08	\$ (2,346.90)	\$ 54,445.00
Total Property	\$ 29,710.13	\$ 27,144.16	\$ 2,565.97	\$ 20,353.15	\$ 13,572.08	\$ 6,781.07	\$ 162,865.00
Total Operations	\$ 150,854.21	\$ 114,154.82	\$ 36,699.39	\$ 88,069.82	\$ 57,077.41	\$ 30,992.41	\$ 684,929.00
Worship / Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Choir	\$ 125.49	\$ 116.66	\$ 8.83	\$ 125.49	\$ 58.33	\$ 67.16	\$ 700.00
Handbell Choir	\$ -	\$ 32.50	\$ (32.50)	\$ -	\$ 16.25	\$ (16.25)	\$ 195.00
Instruments	\$ -	\$ 116.66	\$ (116.66)	\$ -	\$ 58.33	\$ (58.33)	\$ 700.00
Rejoice Team	\$ 194.94	\$ 200.00	\$ (5.06)	\$ -	\$ 100.00	\$ (100.00)	\$ 1,200.00
Total Music	\$ 320.43	\$ 465.82	\$ (145.39)	\$ 125.49	\$ 232.91	\$ (107.42)	\$ 2,795.00
Worship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Altar Flower	\$ 400.00	\$ 666.66	\$ (266.66)	\$ 240.00	\$ 333.33	\$ (93.33)	\$ 4,000.00
Communion Supplies	\$ 235.30	\$ 383.34	\$ (148.04)	\$ 235.30	\$ 191.67	\$ 43.63	\$ 2,300.00
Supplies / Kitchen items	\$ 1,366.85	\$ 833.34	\$ 533.51	\$ 927.28	\$ 416.67	\$ 510.61	\$ 5,000.00
Total Worship	\$ 2,002.15	\$ 1,883.34	\$ 118.81	\$ 1,402.58	\$ 941.67	\$ 460.91	\$ 11,300.00
Total Worship / Music	\$ 2,322.58	\$ 2,349.16	\$ (26.58)	\$ 1,528.07	\$ 1,174.58	\$ 353.49	\$ 14,095.00
Youth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activities / Projects	\$ 135.74	\$ 266.66	\$ (130.92)	\$ 95.82	\$ 133.33	\$ (37.51)	\$ 1,600.00
Confirmation	\$ -	\$ 37.50	\$ (37.50)	\$ -	\$ 18.75	\$ (18.75)	\$ 225.00
Education / Training	\$ -	\$ 16.66	\$ (16.66)	\$ -	\$ 8.33	\$ (8.33)	\$ 100.00
Jr. High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mission Trip	\$ -	\$ 83.34	\$ (83.34)	\$ -	\$ 41.67	\$ (41.67)	\$ 500.00
Retreat / Gathering	\$ -	\$ 58.34	\$ (58.34)	\$ -	\$ 29.17	\$ (29.17)	\$ 350.00
Total Jr. High	\$ -	\$ 141.68	\$ (141.68)	\$ -	\$ 70.84	\$ (70.84)	\$ 850.00
Sr. High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mission Trip	\$ -	\$ 700.00	\$ (700.00)	\$ -	\$ 350.00	\$ (350.00)	\$ 4,200.00
Retreat / Gathering	\$ -	\$ 58.34	\$ (58.34)	\$ -	\$ 29.17	\$ (29.17)	\$ 350.00
Total Sr. High	\$ -	\$ 758.34	\$ (758.34)	\$ -	\$ 379.17	\$ (379.17)	\$ 4,550.00
Van Rental	\$ -	\$ 775.00	\$ (775.00)	\$ -	\$ 387.50	\$ (387.50)	\$ 4,650.00
Total Youth	\$ 135.74	\$ 1,995.84	\$ (1,860.10)	\$ 95.82	\$ 997.92	\$ (902.10)	\$ 11,975.00
Total Expenses	\$ 193,394.67	\$ 195,709.50	\$ (2,314.83)	\$ 109,936.06	\$ 97,854.75	\$ 12,081.31	\$ 1,174,257.00
Total Expense	\$ 193,394.67	\$ 195,709.50	\$ (2,314.83)	\$ 109,936.06	\$ 97,854.75	\$ 12,081.31	\$ 1,174,257.00
Net Operating Income	\$ 10,471.22	\$ (8,046.64)	\$ 18,517.86	\$ (13,498.48)	\$ (4,023.32)	\$ (9,475.16)	\$ (48,279.75)
Net Profit	\$ 10,471.22	\$ (8,046.64)	\$ 18,517.86	\$ (13,498.48)	\$ (4,023.32)	\$ (9,475.16)	\$ (48,279.75)

Palm Valley Lutheran Church of Round Rock Texas

Balance Sheet

As of February 28, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Church MM 2023 (5153) - 1	27,738.18
Church Operating (1246) - 1	530,528.56
Endowment MM 2023 (5161) - 1	86,371.77
Preschool - Main (1415) - 1	28,573.54
Preschool - New (4555) - 1	5,490.00
Preschool MM 2023 (5188) - 1	134,477.01
Total Bank Accounts	\$813,179.06
Total Current Assets	\$813,179.06
TOTAL ASSETS	\$813,179.06
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Bill / Divvy Credit Card	-5,869.86
Total Credit Cards	\$ -5,869.86
Total Current Liabilities	\$ -5,869.86
Total Liabilities	\$ -5,869.86
Equity	
30000 Funds	
31000 Designated Funds	
31100 Memorial Funds	
31101 Memorial Gifts	22,515.15
31102 Johnson Memorial Musician Fund	548.33
31103 Adult Choir Memorial Fund	1,148.33
Total 31100 Memorial Funds	24,211.81
31200 Youth Ministry	
31210 Youth Fundraising	461.52
31211 Youth National Gathering	4,014.48
31212 Youth Scholarship	3,596.89
31213 Youth Summer Camp	7,276.19
Total 31200 Youth Ministry	15,349.08
31300 Capital Improvement Funds	
31301 15% Endowment Transfer	0.00
31302 Multi-Purpose Building Fund	0.00
31303 Steeple Repair Fund	207,982.84

Palm Valley Lutheran Church of Round Rock Texas

Balance Sheet

As of February 28, 2025

	TOTAL
Total 31300 Capital Improvement Funds	207,982.84
31400 General Designated Funds	
31401 Columbarium Niche Engraving	1,473.58
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	40,000.00
31406 Computer Equipment Fund	40,775.00
31408 El Salvador Love	5,835.07
31409 World Hunger	50.00
31411 July 4th Parade	940.81
31412 Grand Piano Fund	2,048.34
31414 Water for Africa	318.00
31415 Day Camp	471.54
31416 God's Work. Our Hands.	3,666.11
31417 Community Care	4,159.76
31418 Women's Retreat Fund	1,177.80
31419 Oktoberfest Fund	1,034.06
31420 Grief Sharing Group Fund	774.94
31421 Counseling Construction	10,784.00
Total 31400 General Designated Funds	132,441.58
31500 WELCA Funds	
31501 WELCA Bereavement Fund	2,301.39
31502 WELCA Rebecca Quilters	2,679.55
31503 WELCA Convention	239.44
31504 WELCA Kitchen Fund	140.67
31505 WELCA Lutheran World Relief	3,582.38
31506 WELCA General Fund	1,153.54
Total 31500 WELCA Funds	10,096.97
31600 Cemetery Fund	0.00
Total 310000 Designated Funds	390,082.28
Total 30000 Funds	390,082.28
Opening Balance Equity	46,699.69
Retained Earnings	292,956.25
Net Income	89,310.70
Total Equity	\$819,048.92
TOTAL LIABILITIES AND EQUITY	\$813,179.06

Palm Valley Lutheran Preschool
Profit and Loss by Month: Aug 2024 - Feb 2025

	ACS (2024)		Quickbooks (2025)			
	Actuals to date				Budget	
	Aug - Dec 2024	Jan 2025	Feb 2025	Total	YTD Budget	YTD Budget vs Actual
Income						
40000 Revenue				\$ -		
40100 Tuition & Fees				\$ -		
41105 Registration	\$ 15,505.00			\$ 15,505.00	\$ 13,650.00	\$ 1,855.00
41110 Tuition	\$ 97,234.00	\$ 20,340.00	\$ 23,775.00	\$ 141,349.00	\$ 146,400.00	\$ (5,051.00)
41120 Late Fees	\$ 206.00			\$ 206.00	\$ 60.00	\$ 146.00
Total 40100 Tuition & Fees	\$ 112,945.00	\$ 20,340.00	\$ 23,775.00	\$ 157,060.00	\$ 160,110.00	\$ (3,050.00)
41150 Other Income						
41155 Interest		\$ 141.70	\$ 128.11	\$ 269.81	\$ -	\$ 269.81
41165 NSF Fees	\$ 30.00			\$ 30.00	\$ -	\$ 30.00
41175 Other Inc (Coop Buyout)	\$ 1,750.00			\$ 1,750.00	\$ -	\$ 1,750.00
41185 Donations				\$ -	\$ -	\$ -
41200 Fundraiser - Fall/Silent Auction				\$ -	\$ -	\$ -
41210 T-Shirts	\$ 46.89			\$ 46.89	\$ 150.00	\$ (103.11)
41230 Misc Fundraising Activity Inc	\$ -		\$ 447.94	\$ 447.94	\$ -	\$ 447.94
Total 41150 Other Income	\$ 1,826.89	\$ 141.70	\$ 576.05	\$ 2,544.64	\$ 150.00	\$ 2,394.64
Total 40000 Revenue	\$ 114,771.89	\$ 20,481.70	\$ 24,351.05	\$ 159,604.64	\$ 160,260.00	\$ (655.36)
Total Income	\$ 114,771.89	\$ 20,481.70	\$ 24,351.05	\$ 159,604.64	\$ 160,260.00	\$ (655.36)
Expenses						
50000 Expenses				\$ -		
52000 Administration				\$ -		
52700 Bank Charges/Fees	\$ 797.77	\$ 79.00		\$ 876.77	\$ 420.00	\$ 456.77
52705 Postage				\$ -	\$ 20.00	\$ (20.00)
52710 Office Supplies	\$ 181.58		\$ 58.93	\$ 240.51	\$ 45.00	\$ 195.51
52725 Dues - Subscriptions	\$ 144.00	\$ 216.43	\$ 184.81	\$ 545.24	\$ 250.00	\$ 295.24
52730 Advertising	\$ 86.99			\$ 86.99	\$ 50.00	\$ 36.99
52735 NSF Charges				\$ -	\$ 10.00	\$ (10.00)
52740 Workers Comp	\$ 2,225.00			\$ 2,225.00	\$ 1,964.00	\$ 261.00
52750 Licensing	\$ 249.78			\$ 249.78	\$ -	\$ 249.78
Total 52000 Administration	\$ 3,685.12	\$ 295.43	\$ 243.74	\$ 4,224.29	\$ 2,759.00	\$ 1,465.29
52005 Operations				\$ -		
52800 Maint Supplies				\$ -	\$ -	\$ -
52805 Maint Computer				\$ -	\$ -	\$ -
52810 Maint Copier				\$ -	\$ -	\$ -
52811 Copier Lease Pmt	\$ 380.00	\$ 76.00	\$ 76.00	\$ 532.00	\$ 532.00	\$ -
52812 Maint Other Equip	\$ 14.99			\$ 14.99	\$ 130.00	\$ (115.01)
52820 Telephone/Internet	\$ 522.50	\$ 104.50	\$ 104.50	\$ 731.50	\$ 859.25	\$ (127.75)
52821 Building Rent	\$ 4,000.00	\$ 1,000.00	\$ 1,000.00	\$ 6,000.00	\$ 6,000.00	\$ -
52825 Utilities	\$ 5,271.57	\$ 1,190.47	\$ 1,190.47	\$ 7,652.51	\$ 7,738.07	\$ (85.56)
52826 Website				\$ -	\$ -	\$ -
52827 Custodial	\$ 4,700.00			\$ 4,700.00	\$ 4,700.00	\$ -
52828 Church Support Staff	\$ 2,201.00	\$ 550.25	\$ 550.25	\$ 3,301.50	\$ 3,851.75	\$ (550.25)

	ACS (2024)	Quickbooks (2025)				
	Actuals to date				Budget	
	Aug - Dec 2024	Jan 2025	Feb 2025	Total	YTD Budget	YTD Budget vs Actual
52830 Insurance Property	\$ 7,200.00			\$ 7,200.00	\$ 5,245.00	\$ 1,955.00
52831 Insurance - Student Accident				\$ -	\$ 268.45	\$ (268.45)
52835 Building Maint				\$ -	\$ 500.00	\$ (500.00)
52840 Misc Admin Exp		\$ 105.20		\$ 105.20	\$ 70.00	\$ 35.20
52860 School Software & Security	\$ 663.63		\$ 25.00	\$ 688.63	\$ 392.00	\$ 296.63
Total 52005 Operations	\$ 24,953.69	\$ 3,026.42	\$ 2,946.22	\$ 30,926.33	\$ 30,286.52	\$ 639.81
52009 Personnel				\$ -		
52900 Teacher Salaries	\$ 41,555.48	\$ 10,946.74	\$ 13,354.05	\$ 65,856.27	\$ 65,646.00	\$ 210.27
52905 Teachers- FICA/Med	\$ 3,179.01	\$ 2,349.12	\$ 2,678.78	\$ 8,206.91	\$ 4,184.95	\$ 4,021.96
52910 Sub Salaries	\$ 3,403.01			\$ 3,403.01	\$ 484.00	\$ 2,919.01
52915 Sub Taxes	\$ 260.32			\$ 260.32	\$ 37.03	\$ 223.29
52920 Aides Salaries	\$ 8,866.30			\$ 8,866.30	\$ 13,496.32	\$ (4,629.02)
52925 Aides - Taxes	\$ 678.28			\$ 678.28	\$ 1,032.42	\$ (354.14)
52930 Admin Salaries	\$ 19,709.51			\$ 19,709.51	\$ 24,809.26	\$ (5,099.75)
52935 Admin Taxes	\$ 1,507.80			\$ 1,507.80	\$ 1,897.91	\$ (390.11)
52940 Staff Con Ed Stipend	\$ 2,567.00			\$ 2,567.00	\$ 2,800.00	\$ (33.00)
52941 Staff Con Ed Taxes	\$ 436.35			\$ 436.35	\$ 198.00	\$ 238.35
52945 Con Educ Staff	\$ 61.00			\$ 61.00	\$ 150.00	\$ (89.00)
52950 Payroll Fees	\$ -	\$ 34.11	\$ 268.66	\$ 302.77	\$ -	\$ 302.77
52955 Staff Background Checks	\$ 81.16			\$ 81.16	\$ 150.00	\$ (68.84)
Total 52009 Personnel	\$ 82,305.22	\$ 13,329.97	\$ 16,301.49	\$ 111,936.68	\$ 114,684.89	\$ (2,748.21)
53000 Program Needs				\$ -		
53300 18 mos Classroom Supplies	\$ 39.59	\$ 26.97	\$ 9.10	\$ 75.66	\$ 70.00	\$ 5.66
53301 2's Classroom Supplies	\$ 26.32			\$ 26.32	\$ 140.00	\$ (113.68)
53305 3's Classroom Supplies				\$ -	\$ 130.00	\$ (130.00)
53310 4's Classroom Supplies	\$ 80.96	\$ 13.96		\$ 94.92	\$ 210.00	\$ (115.08)
53315 Art Classroom Supplies	\$ 449.75			\$ 449.75	\$ 550.00	\$ (100.25)
53320 Music Classroom Supplies				\$ -	\$ 20.00	\$ (20.00)
53325 Shared Classroom Supplies	\$ 1,264.51	\$ 474.70	\$ 164.30	\$ 1,903.51	\$ 725.00	\$ 1,178.51
53326 Film Development				\$ -	\$ -	\$ -
53327 Snacks				\$ -	\$ 150.00	\$ (150.00)
53330 Equipment				\$ -	\$ 150.00	\$ (150.00)
53335 Basic Classroom Supplies	\$ 417.01	\$ 35.50	\$ 10.95	\$ 463.46	\$ 750.00	\$ (286.54)
Total 53000 Program Needs	\$ 2,278.14	\$ 551.13	\$ 184.35	\$ 3,013.62	\$ 2,895.00	\$ 118.62
54000 Activities Cost				\$ -		
54110 T Shirt Sales Cost						
54130 Small Activity Cost	\$ 163.64		\$ 268.26	\$ 431.90	\$ 268.26	\$ 268.26
54205 Staff Food	\$ 408.87			\$ 408.87		
54215 Staff Incentives				\$ -		
Total 54000 Activities Cost	\$ 572.51	\$ -	\$ 268.26	\$ 840.77	\$ 268.26	\$ 268.26
Total 50000 Expenses	\$ 113,794.68	\$ 17,202.95	\$ 19,944.06	\$ 150,941.69	\$ 150,893.67	\$ (256.23)
Total Expenses	\$ 113,794.68	\$ 17,202.95	\$ 19,944.06	\$ 150,941.69	\$ 150,893.67	\$ (256.23)
Net Operating Income	\$ 977.21	\$ 3,278.75	\$ 4,406.99	\$ 8,662.95	\$ 9,366.33	\$ (399.13)
Net Income	\$ 977.21	\$ 3,278.75	\$ 4,406.99	\$ 8,662.95	\$ 9,366.33	\$ (399.13)

PRESCHOOL DISCUSSION DOCUMENTATION

CONSTITUTION OF THE PALM VALLEY LUTHERAN COOPERATIVE PRESCHOOL BOARD (UPDATED)

Palm Valley Lutheran Cooperative Preschool (PVLCP), a ministry of Palm Valley Lutheran Church, has as its purpose to provide a quality preschool educational program in an environment of Christian nurture. The PVLCP Board is to function as an administrative body to establish the official goals and policies of the preschool and to supervise the personnel and financial operations appropriate for such goals and policies.

MAKE UP OF THE PALM VALLEY PRESCHOOL BOARD

The Board shall consist of at least six (6) to eight (8) members. Members of the Board will include the following:

1 preschool Director

1 church council member

2-3 parents from the preschool

2-3 parents that are church members (if necessary, another parent of the preschool if a church member is not available)

Ex-officio members of the Board are the director of the preschool and the church council member. Officers of the Board shall include:

President: to preside over meetings;

Vice President: to preside in absence of the President;

Secretary: to maintain the official minutes of Board meetings and send reminders of meetings.

TERMS OF SERVICE

Members will be given two (2) year terms per child, with eligibility for another two years. Terms will expire in alternating years after the last meeting of the school year.

Board members will volunteer for office at the first meeting of the school Year.

MEETINGS

The Board will meet once a month and as needed for interviews and business issues.

For purposes of voting at meetings, a quorum shall be a minimum of four members. Phone votes may be accepted upon the discretion of the director and president.

GENERAL RESPONSIBILITIES OR MEMBERSHIP ON THE BOARD

The members shall meet and participate at all preschool Board meetings. Parent members shall serve on and chair a preschool committee.

If a member misses repeatedly without reasonable cause and demonstrates little interest in fulfilling his or her responsibilities, the Board may vote to declare his or her position on the Board vacant. Such a vote will require the concurrence of at least 2/3 of the membership.

AMENDMENTS TO THE CONSTITUTION

This constitution may be amended by a 2/3 vote of the membership of the Board.

PVLCP BUDGET

The director will present a budget report to the preschool Board at the scheduled meetings, at which time the preschool budget shall be reviewed and approved by the Board.

Within the budget there should be, but not limited to, categories of the following accounted for with funds:

Payroll for the month of May – this is paid during the months of September and October by the families of the preschool

Fall Start Up – at the end of May there should be the needed amount to start school in the August month. This includes staff payroll for the number of days prior to children starting that teachers prepare the school and for supplies (consumable and non-consumable) needed by the class teachers and preschool

Equipment Replacement – in the amount of the most expensive piece of equipment

Staff Bonuses – two cash bonuses for staff throughout the school year, On-The-Spot Awards and birthday gifts for the staff as agreed upon by the preschool Board

Monthly Supplies – coming from each PVLCP month's income this will include art supplies, learning supplies, and monthly allowances to classes

Continuing Education – one day pay for all staff as well as pay for a substitute for each staff member, allowing staff to observe at another preschool (Teacher Benefits); training classes that may be paid for by the preschool will be voted on by the preschool Board, ex. CPR and First Aid and Safety

GRIEVANCE PROCEDURE

It is the goal of PVLCP to have preschool staff and parents work in a team manner. We feel this provides everyone, especially the children, with the best possible environment that is most conducive for working and learning. At times, we understand that misunderstandings or disagreements may occur that are beyond the normal day-to-day communications. During these times the PVLCP Board encourages certain procedures and guidelines to be followed for communication by all parties involved, allowing for a resolution that is professional, quick and respectful to all parties.

For Staff of PVLCP:

1. Awareness of the situation must be limited to only the parties involved. Any outside knowledge from other sources will be considered gossip and be cause for immediate reprimand.
2. If the situation is amicable, talk with the co-worker to reach a positive working agreement.
3. Speak with the PVLCP director, when appropriate, to ask for guidance and perhaps mediation between co-workers.
4. If after going through these steps no consensus is met, staff may ask to have a hearing with the PVLCP Board of Directors. The Board will meet with the employees to reach the best possible decision for the preschool.

For Parents of PVLCP:

1. Talk with the child's teacher.
2. If the parent's concerns have not been alleviated, the parent should request a meeting with the director.
3. Should the parent feel it is necessary, after these procedures have been followed, they may schedule a meeting with the preschool Board. The Board will review the situation if it is decided to be a cause for concern and will then work with the preschool director to resolve the matter.

HISTORY, PUPOSE, AND GOALS

Palm Valley Lutheran Cooperative Preschool is designed to support and enhance overall childhood development and prepare our children for formalized school. The school was established in September 1982 with 2 classes.

The Board of Directors is composed of members of Palm Valley Lutheran Church and parents of children attending the preschool.

PVLCP of Palm Valley Lutheran Church is non-sectarian, valuing variety in difference in background among its families as well as deep commitment to the growth and education of children. The co-op is non-discriminatory as to race, religion, or sex of members and employees and welcomes any handicapped child as long as the school can

meet the child's special needs. PVLCP is an extension into the community of the church's respect for openness in human relationships, for the worth of the individual, and for cooperation among many adults as they care for children and for each other.

Educational goals of PVLCP are to offer opportunities for children:

- To help the child grow spiritually through their awareness of God's word
- To use their muscles vigorously and with increasing control; and to experience the environment through all their senses
- To become aware of their own feelings and emotions as natural and acceptable and to learn to express them in constructive ways
- To enjoy the company of other boys and girls; to see themselves as individuals in relationship to other children and adults; and to grow in independence, self-confidence, and self-control
- To explore books, games, fantasy and role-playing, blocks, water, sand, words, art media, music, move to sharpen their abilities to observe, pay attention, follow directions, and communicate, while keeping a sense of wonder

We strive to maintain a balanced awareness of the relationship between social, emotional, and intellectual growth. We are most interested in the social and emotional aspects of development so that each child may establish a basis for feeling good about himself or herself.

CLASS SCHEDULE

Arrival and Departure: Each class meets for five hours (9:00 – 2:00). Children are to arrive and leave promptly at the designated hour. The parent should bring the child into the room to be greeted by the teacher. Teachers should be notified if someone other than the designated person is to pick up a child. If children are brought earlier than the designated hour, the parent should plan to stay with the child. After departure time, there will be a late charge of \$5.00 for the first 15 minutes, and \$1.00 for each minute thereafter, to be paid when the child is picked up.

CALENDAR

School begins the first week after Labor Day (or as voted by the board members) and follows the holiday calendar of the Round Rock Independent School District. The school will follow the weather policies of the RRISD. The newsletter will list the holidays.

ADMISSIONS

The PVLCP school year is from September through May. Registration for the fall classes occurs during February and March in the proceeding spring semester. The school maintains a waiting list throughout the year.

Order of priority for enrollment:

- 1) Children presently enrolled at PVLCP
- 2) Children of PVLCP teachers
- 3) Children of Palm Valley Church members
- 4) Children of past cooperative members
- 5) Date of application

There is an early registration fee to be paid at the time of enrollment. This fee is non-refundable.

Classes are grouped by age, with a maximum limit in each class, which may not be exceeded unless voted by the board members.

Application for admission to the preschool may be made by completing the application form and returning it with the registration fee to the preschool office.

TUITION

Tuition is an annual fee which may be paid in advance or monthly. Monthly payments are due and payable by the 5th day of each month. A \$10.00 late charge will be assessed by the 10th day of the month. A \$15.00 fee will be charged for any checks returned.

Absence from school will cause no exception in the amount of tuition due, nor will holidays observed within that month.

All checks should be made payable to: Palm Valley Lutheran Cooperative Preschool or PVLCP.

Parents considering enrolling a child in Palm Valley Lutheran Cooperative Preschool are encouraged to visit the school and observe the program in action. Arrangements for a classroom visit may be made by contacting the director.

CLASS SIZES

We serve children ages 18 months through 5 years. Our class sizes are as follows:

18-month-olds	5 children
2- year-olds	7 children
3- year-olds	9 children
4- year-olds	12 children

COOPERATIVE PARENT OPTION

We are a cooperative preschool and believe it is advantageous for our parents to actively participate in our program. As a Palm Valley Lutheran Cooperative Preschool parent who chooses the cooperative option, your commitments to the school are:

- A Sign up to help in the classroom three times per school year;
- B Participate on one committee.

HANDBOOK

The PVLCP maintains a handbook that outlines parent responsibilities, school rules and routines, and any other items required by the Department of Family Protective Services. All parents are provided a copy of the handbook each year. The handbook is maintained by the preschool director and reviewed each year in collaboration with the preschool board. Any revisions & changes need to be agreed upon prior to the beginning of the school year.

DIRECTOR

Qualifications and Contracting

- A. The director will meet the requirements for the “Minimum Standards for Kindergartens and Nursery Schools” of the Texas Department of Human Resources.
- B. The director will be hired by the Board of the Palm Valley Lutheran Cooperative Preschool.
- C. The director’s compensation and term will be decided by the Board. On an annual basis, the director will provide goals for the upcoming school year and will be provided feedback on the current year’s performance. Based on the director’s evaluation, the board will determine any increases in compensation.
- D. The director will inform the Board by April if he/she would like to return for the next school year. The Board will inform the director of their intention to renew his/her contract.

Duties and Responsibilities

- A. The director will work a maximum of 20 hours per week, Monday through Friday.
- B. The director will keep the Board informed of the policies, class sizes, and types of classes to be offered; staff to be employed; salaries to be paid; tuition to be charged; the curriculum to be used; and any other matter regarding the operation of the preschool.
- C. The director will prepare a budget for the coming school year and present it to the Board for approval.
- D. The director will be responsible for the maintenance of personnel records, accurate and current financial records, and records for every child in attendance.

- E. When absolutely necessary, the director will substitute for an absent teacher.
- F. The director will assist the teachers in physical arrangements where needed, such as snacks, playground, equipment, etc.
- G. The director will participate in the forming, implementing, and evaluating of personnel policies
- H. The director will oversee the curriculum which the teachers use.
- I. The director will be in charge of the staff meetings.
- J. The director will be at the site and responsible for the preschool's daily operation.
- K. The director will oversee communications and programs for the parents.
- L. The director will be responsible not only for asking for parental support and input, but will actively pursue their participation.
- M. The director will be responsible for public relations and publicity for the center.
- N. The director will be responsible for the monthly newsletter
- O. A lead teacher or assistant to the director shall be in charge in case of the director's absence. This person will be responsible for substitutes, prospective enrollment, public relations, conferences, snacks, financial reports, and any other matters regarding the operation of the preschool, depending on the length of the director's absence.
- P. The director will be responsible for gathering educational materials and supplies that will benefit and upgrade the school.
- Q. The director will coordinate activities between the Sunday School superintendent, Church office, and preschool.

PROCEDURE FOR THE HIRING OF TEACHERS

The director of PVLCP is responsible for conducting searches for teachers, with an emphasis placed on certified teachers. Qualified candidates are then interviewed by at least half of the current board members. If the director has a recommendation to hire an individual who has either taught at PVLCP previously, subbed previously at PVLCP, or has interviewed previously, a board interview is not necessary.

TEACHER REQUIREMENTS

Teachers should meet the requirements of the "Minimum Standards for Licensing of Daycares" of the Texas Department of Health and Human Services. PVLCP would prefer that the teachers of the 4-year-olds have a teaching certificate and college level courses in child development and/or early childhood education. Other teachers may substitute experience for degrees.

EMERGENCY ADDENDUM

In the event of a local or national emergency, the board can vote to enact emergency protocols. This will allow the director to have additional leeway to modify the curriculum, events, and procedures in response to the emergency. These emergency protocols will expire at the winter and summer break and must be voted on again if the local or national emergency continues. If enrollment drops due to the emergency and the six board seats cannot be filled, the board can be reduced but must have a minimum of four members (an acting president and three voting members).

CHANGES MADE TO THE CONSTITUTION

Original	Updated	Date/Reasoning
Chairman and Vice Chairman	President and Vice President	June 2019/To match what we use
Terms will expire in alternating years on April 30 th . Board members will volunteer for office each year in May.	Terms will expire in alternating years after the last meeting of the school year. Board members will volunteer for office at the first meeting of the school year.	June 2019/This gives flexibility in our ability to have summer meetings.
Budget: Scholarship Fund – this is in the amount of 9 months current tuition and to be used at the discretion of the PVLCP Director, with Board knowledge, to assist families in hardship	Deleted	June 2019/Doesn't exist
<u>PVLCP FUNDRAISING</u> Fundraising helps PVLCP reach many needed goals. Since PVLCP has a separate tax identification number different from....	Deleted	June 2019/Doesn't apply
Palm Valley Lutheran Cooperative Preschool is a cooperative preschool for children 2 to 5 years old. The school was established in September 1982 with 2 classes. Currently we have 9 classes for toddlers to pre-kindergarten children. The Board of Directors is composed of members of Palm Valley Lutheran Church and parents of children attending the preschool.	Palm Valley Lutheran Cooperative Preschool is designed to support and enhance overall childhood development and prepare our children for formalized school. The school was established in September 1982 with 2 classes. The Board of Directors is composed of members of Palm Valley Lutheran Church and parents of children attending the preschool.	June 2019/updated language and numbers
Parents may choose to pick up their children at 12:00 noon.	Deleted all references to noon pick up.	June 2019/We don't offer this anymore.
Young 2-year-olds 6 children Middle 2-year-olds 7 children Oldest 2-year-olds 8 children 3-year-olds 10 children 4-year-olds 10 children		June 2019/Updated to reflect current max number of students in a class.
There is a \$50.00 registration fee which is non-refundable. The registration fee is due upon registration. Co-op families receive a \$3.00 voucher for each time they come in to help in the classroom. The voucher may be turned in and applied to their next month's tuition.	deleted	June 2019
A. Participate in parent orientation night before your child begins school in September.	A. Sign up to help in the classroom three times per school year;	June 2019/Updated to current cooperative commitments

PVLCP's Original Constitution began with the following wording:

*Palm Valley Lutheran Cooperative Preschool is designed to support and enhance overall childhood development and **prepare our children for formalized school...***

*PVLCP of Palm Valley Lutheran Church is **non-sectarian**, valuing variety in difference in background among its families as well as deep commitment to the growth and education of children. The co-op is non-discriminatory as to race, religion, or sex of members and employees...*

*PVLCP is an **extension into the community** of the church's respect for openness in human relationships, for the worth of the individual, and for cooperation among many adults as they care for children and for each other.*

The following pages attached include: the original Endowment Grant, and highlighted excerpts from the PVLCP Board's annual reports to the Endowment Team.

PALM VALLEY LUTHERAN CHURCH
Endowment Fund Grant/Loan Application



DATE: 1/24/20

NAME OF ORGANIZATION Palm Valley Lutheran Cooperative Preschool
Address 2500 E Palm Valley Blvd
Round Rock, TX 78665
Phone 512-388-5054 Email: preschool@pvlc.org

CONTACT PERSON Hope Lozano
Address 3212 Clinton Pl
Round Rock, TX 78665
Phone 214-226-6145 Email: hopelozano@gmail.com

ORGANIZATION LEADERSHIP

List of officers and board members: (Use additional pages as necessary)

<u>Bailey Plato, Director</u>	<u>Brooke Kitzmiller, Board VP</u>	<u>Heather Birkholz, Board Member</u>
<u>Leah Murphy, Asst. Director</u>	<u>Audrea Johnson, Board Secretary</u>	<u>Kayla Garcia, Board Member</u>
<u>Hope Lozano, Board President</u>	<u>Janet Parcell, Board Member</u>	

DESCRIPTION OF PURPOSE OR STATEMENT OF PROJECT

(Use additional pages as necessary)

1. Request for Grant? or Loan?
2. Amount of funds requested \$ _____?
3. Date funds needed _____.
4. Specific purpose for use.
5. Estimated number of persons benefitting from this grant/loan? _____
6. Proposed repayment schedule.
7. How will this project continue once these funds are exhausted?
8. How long is this project expected to continue?
9. How did you learn of Palm Valley Lutheran Church Endowment Fund as a possible source of funding?
10. From what additional sources are you seeking funding?

- Required supporting documents:
1. IRS Determination letter of 501c3 status.
 2. Financial statement and copy of last yearly report.
 3. Current budget; present sources of income.
 4. Letters of endorsement. (At least 2, no more than 3)

REQUIRED REPORTS

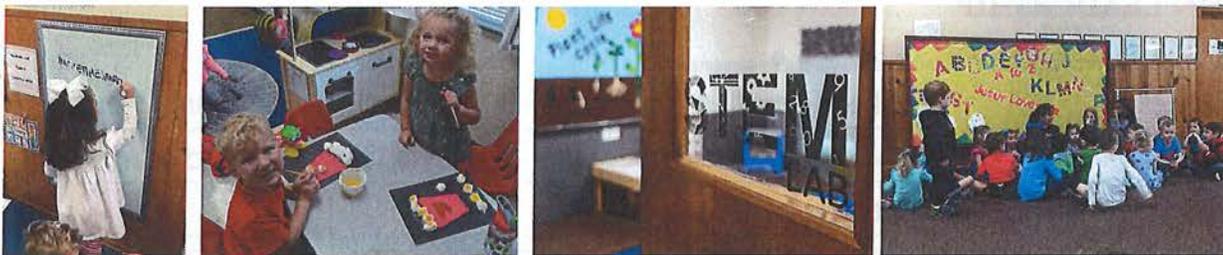
Upon grant approval, the organization shall provide a detailed report every January, until full disbursement of funds, showing how funds were spent and the impact these resources had on the mission of the organization.

Return documents electronically to adunn@PVLC.org, fax – 512-388-2389; mail – 2500 E. Palm Valley Blvd., Round Rock TX 78665.

****updated 5/12/20 as a three year plan****

PALM VALLEY LUTHERAN COOPERATIVE PRESCHOOL ENDOWMENT FUND GRANT APPLICATION

First, a bit about our preschool: Palm Valley Lutheran Cooperative Preschool (PVLCP) is an early childhood education program that serves families in Round Rock and the surrounding areas. Through developmentally-appropriate play and a parent-teacher collaborative environment, PVLCP engages children and their families in activities to nurture their social-emotional, language, motor, cognitive, and spiritual growth. By keeping tuition costs reasonable, we attract families across varying socio-economic statuses. This allows us to minister to a wide variety of families and serve for some as the foundational beginning of their relationship with Jesus. We have a unique opportunity to create a warm and Christian environment in order to connect families to a church environment, while equipping children with the skills needed for school success.



We firmly believe that when teachers and families work hand-in-hand in a collaborative relationship, we create an environment where children can achieve their optimal potential. The 'cooperative' part of our preschool means parents are encouraged to play an active role in their child's education at preschool. Being present during the preschool day and participating in special activities sets an example for children that reinforces the importance of service to others. The cooperative aspect of our program is unique, and we are proud to be the only cooperative preschool program in the greater Round Rock area.

The biggest difficulty facing our preschool is growth. Due to the limitations of our building, we are not a licensed facility. This limits us to just 10 hours per week of instruction across two days. As educational pressures have increased across the state, parents of young children are more frequently seeking out programs that are able to offer more hours to be more consistent with what children will experience in Kindergarten. Over the past four years, we have experienced more difficulty sustaining our enrollment numbers. Our attrition data and exit interviews with families are strikingly clear: families share how much they appreciate our program, our detail-oriented teachers, and our curriculum standards, but they ultimately leave because they need a program that can offer more days of instruction.



We started the process to meet licensing standards over a year ago. Through managing our budget, tapping into our savings, fundraising, and working collaboratively with Palm Valley Lutheran Church, we have started the renovation to our playground. While we originally believed the playground to be the largest obstacle to licensure, because we are located in the city limits of Round Rock, our building has to pass a fire inspection by the city fire marshal in order to meet licensing standards. We consulted with the fire marshal and discovered that every room will need smoke detectors tied into the fire alarm system and, in lieu of a sprinkler system which costs over \$250,000, every room will need an exit door to the outside. After obtaining quotes for these safety improvements, it has become clear we need more assistance than expected.

We believe our program is a needed ministry for the community. Our teachers provide unconditional positive regard to each and every student in a Christ-based setting. Should we be unable to meet licensing standards and thereby be unable to meet the changing needs of our community, we are concerned about our long-term sustainability.



Answers to application questions:

1. Request for GRANT
2. Amount of funds requested: Depending on the committee's decision regarding the options presented in question 4 below, we are asking for either \$489,000 or \$649,000 over the course of three years.
3. Date funds needed: April 1, 2020; We hope to be able to begin construction in mid-May so that the preschool school year isn't interrupted.
4. Specific purpose for use.

Getting the funds to do the necessary improvements in order to become licensed is the first step in a process. We strongly believe that licensure will allow us to stop the decline in enrollment. While we believe the list below - entitled Licensing Requirements - is absolutely critical to our preschool's short-term survival, the process of applying to your endowment has inspired the leadership of the preschool to dream big about the future of our program. The second section - entitled Supporting our Future Growth - aims to support Palm Valley Lutheran Cooperative Preschool as it grows. In dreaming up the list below, we asked ourselves: what more could we do for our children? How could we create an environment that fills the social, academic, and emotional needs of every child in our preschool? How could we attract and retain the best preschool teachers in the area? How could we create an environment that is clean, efficient, and feels safe for our teachers and students?

Three Year Plan

Year 1 - \$180,000 OR \$340,000

Licensing Requirements:

- In order to receive a 'pass' on our fire inspection, we need one of the two options below in all spaces that children might occupy in the building. The numbers below are based off of estimates given to Alan Dunn.
 - a. Option 1: \$115,000 - install a second exit door in each room and a path from the door to a sidewalk; this is quicker but does offer issues with space in rooms that are already small
 - b. Option 2: \$275,000 - install a sprinkler system; this would keep the room space more usable than doors but is more likely to be a slower installation
- \$25,000 - install smoke detectors in each room and have them connected to the fire alarm system
- \$5,000 - teacher training budget; There are additional trainings required for teachers, aides, and substitutes in order to become licensed. We also hope to offer a kinder-bridge program for students who have graduated from the 4's but aren't quite ready for kindergarten. We believe this program could be ready for the 2021/2022 school year. Some of this budget would be allocated to allow the teacher of the kinder-bridge program to create a new curriculum for this program.

We would also like the following to help support growth for the school:

- \$3,000 - one-time purchase of new promotional materials to market the expansion of the preschool in Spring of 2021 for the Fall 2021 school year; This could include printed brochures and digital equipment for use at preschool fairs, new signage, and an enhanced online marketing campaign.
- \$12,000 - complete security pads and install additional handicap door push buttons; There is still one door without a key-pad (west wing door). We would like to add this final key-pad to finalize our security measures. Also, we would like to install handicap door push buttons on all preschool doors, including those leading to the playground.
- \$5,000 - create a sensory play area and a teacher work room; The space behind the partition gets great light and has a wonderful view of the playground. We would like to repurpose this space from storage to a combo art/sensory play area for kids. It could be a place for kids to go when the rain prevents them from going outside. It would serve as additional art space, especially needed when our larger classes of 4-year-olds uses the art space. The space could also have a sensory path on the floor (\$1,500) for kids to move on, a sensory wall (\$1,500), and some gross movement play items (\$500) like large, movable building blocks. Additionally, we would then use one of the cemetery-facing rooms as both storage and a teacher work space to hold rotating toy bins, a laminator, die-cut machine, paints, etc. We would purchase additional storage and organization items for the teacher workroom/storage room.
- \$10,000 - preparing for the unknown; As we stated above, we have felt blindsided at some of the licensing requirements and their costs. We hope that we are on the right track with this endowment, but how can we know? This budget would be present if we need additional concrete work, or if the toddler section of the playground needs to be modified because we start a 12-month class, or whatever else needs to be done. As witnessed with the previous construction of the school and the playground we are also dealing with the city and permits, making all changes ADA compliant, and an older building containing asbestos. This fund would be used by the director with the approval of the board.
- \$5,000 - outside play space; Even with the installation of the fence, we have witnessed an increase in curiosity as our children roam into the Oak Grove. We are so excited that our new,

safer playscape should be completed soon and we look forward to enhancing the space even more. Some additional items would help us maximize the space. A storage shed for our trikes would allow these gross motor play items to be used more often. We would also like to purchase some additional indoor active play equipment for use when we are unable to go outside. We would also use this money to build an enclosure around the AC units in the green space between the east and west wings.

Year 2 - \$257,000

- \$5,000 - first installment in classroom growth budget; This budget would be used for a variety of needs. First, it would be used to start up the new rooms that would need to be established once we begin to grow. **When we achieve licensure and can market an expanded offering of days, we believe our enrollment will start to increase**, allowing us to grow into the four additional rooms that are in the west wing. Each room would need tables, chairs, shelving, cleaning supplies, play kitchens, age-appropriate toys, etc. If the rooms are needed for our younger kids, portable sinks are a licensing requirement. Second, this money would also be used to enhance our current rooms. Part of being licensed is analyzing each toy in every room to ensure that it is age-appropriate and safe. If not, it must be removed. Once this happens, we would like to be able to add additional toys, if needed, to each room, including gross motor play items, enhanced art offerings, and imaginative play items. Dress up clothes, play theater, musical instruments, CD players, and art easels could also be purchased. Since our preschool is play-based, having imagination-inspiring toys allows our students the opportunity to learn through play. The director, with oversight from the board, would make decisions about this budget. Some example prices are given below; all are from lakeshore learning unless otherwise noted.
 - Portable sinks: \$1,500 each
 - Tables: \$150 - \$200 each (depends on height needed)
 - Chairs: \$250 for 6 chairs
 - Cubby shelves: \$300 for a set of 9 cubbies
 - Book shelves: \$140
 - Play Kitchen: \$280
 - Gross movement play (5 piece climber from wayfair): \$158
 - Art easels: \$189
- \$25,000 - project manager; Because time is an issue as we would like most of the construction work completed during the summer of 2021 while school is not in session, we would like to hire a dedicated project manager to oversee the following projects:
 - \$75,000 - updated bathrooms in the east wing; This money would be used to move the water heaters and air conditioner units into the roof, allowing for the construction of a bathroom that would have multiple stalls and a central hand-washing station. Currently, one student at a time can enter the bathroom with all other students waiting in line. An updated bathroom would allow the teacher to have all children get a bathroom break quicker so that they could return to learning.
 - \$70,000 - modernizing the west wing; We could only afford to help update the wood paneling in the east wing during the Parish Hall Renovation Project. This money would be used to update the wood paneling in the west wing to match the Parish Hall and east wing, including the extra 4 rooms and library in the hopes that those rooms would be occupied soon with our growing enrollment. We would also like to paint the trim in the rooms and hallway and replace the doors, which are worn and cracked. The estimate for this work is approximately \$25,000. Lastly, we would like to update the flooring as the carpet is difficult to clean when spills or accidents happen. It's a preschool; accidents

happen! At approximately 4,500 square feet, new flooring would use the remainder of this budget.

- \$4,000 - update movable partition in the art room; We would like to replace the brown, movable wall with a more modern material. The new partition could then be available as another surface to support developmental growth in the art room. It could be a surface to paint on or draw on using dry erase markers. It could also include space to display children's work.
- \$45,000 - complete outside play space; This money would be used to complete phase two of the playground, including a sensory wall and additional toddler play equipment. Because the initial playground design came back as more expensive than estimated, we had to eliminate some of the phase one design because we were unable to increase our budget; we would like to finish those phase one items that were eliminated such as a snake fence to protect against displaced snakes during construction.
- \$5,000 - technology and STEM budget; STEM is Science, technology, engineering, and math. This budget would include \$3,000 to be spent for technology right away (color printer, iPads for each teacher to help with parental contact, updates to current technology, die-cut machines, cricut, laminator, etc). This money would also be used to continue to support the STEM lab and STEM Saturday (an outreach program) and its mission to expose our children to science and technology. Then, as we add additional funds in year 3, the remaining money would be for the director to grant to teachers.
- \$8,000 - one-time bonus to all staff members; Our teachers, aides, and directors are the heart of our preschool. Combined, they have over 80 years of service to our preschool. While new playgrounds and updated paint can help the look of our preschool, the teachers are what makes Palm Valley Lutheran Cooperative Preschool so very special. While we hope to increase pay once enrollment goes up, this would be a special thank you to a group of women who have really stepped up when they were asked to do extra work, work on their own time, and who regularly spend their own money to go above and beyond what is asked of them. This would be a huge thank you for all the extra work they completed to achieve licensure. We would like to give every employee \$500.
- \$5,000 - teacher training budget; we would like money to be available for teachers to use to grow in their professions, such as: dealing with children with special needs, curriculum in literacy or science or math, or attending state-wide preschool teacher conferences. The director, with oversight from the board, would allocate this money to teachers based on need.
- \$15,000 - second installment in preparing for the unknown; as we start phase 2 of construction in year 2, we want to make sure we have cash to cover any expenses that come up unexpectedly so that construction doesn't get halted for financial reasons.

Year 3 - \$52,000

- \$5,000 - children's library; When we expand to additional days, the children will have room in their schedule for more activities. We believe a library would be a great place to foster a love of reading for our children. While the main focus would be on the books, we would love to stock this room with ample early literacy tools including a large selection of bible stories and felt board pieces, puppets, cozy reading areas and literacy manipulatives to be used in the library or checked out by teachers.
- \$2,000 - create a centralized welcome desk; This will serve as a check-in point for PVLCP families, prospective families, and new family members picking up their children.
- \$20,000 - final installment in the classroom growth budget
- \$5,000 - final installment in the teacher training budget

- \$10,000 - final installment in the technology and STEM budget
- \$10,000 - final installment in the preparing for the unknown budget

5. Estimated number of persons benefiting from this grant? Every current and future student of the preschool will benefit from the modifications we plan to make and the extended hours of operation, including the possibility of summer programming. We hope to grow our preschool to a full time preschool and expand the number of students we serve. We currently serve 63 students. If the funds are approved, we should be able to double in size within five years. Additionally, the children of VBS and Sunday School would be in a safer environment and have access to a safe and enhanced playground suitable for various age groups.



6. Proposed repayment schedule: We are applying for a grant, and therefore, not expecting the need for a repayment schedule.
7. How will this project continue once these funds are exhausted? Our estimated expenses for licensure are a one-time cost. Once the building meets fire safety standards, we do not foresee any expense outside of our budget. We hope that the technology and teacher training budget will serve in the interim while we grow. Once our enrollment expands, we hope that we could replenish these funds in our annual budget. As a program, we are set to be self-sustaining as long as we meet enrollment. Our income includes reasonable tuition rates, interest earned on our savings accounts, and modest annual fundraisers. Every year, we try to be good stewards with the money God has provided us. We work to maintain a balanced budget and would continue to do so after modifications to the building are complete.
8. How long is this project expected to continue? Ideally, we would complete the large projects during the Summer of 2020 so as not to interrupt the school year. If we achieve this goal, we believe we could be licensed and could offer a third day of school starting in January of 2021 with the option to expand to more days and the introduction of a kinder-bridge class at the beginning of the 2021 school year. We hope that the budgets would continue to be used for at least five years while we grow our enrollment.
9. How did you learn of Palm Valley Lutheran Church Endowment Fund as a possible source of funding? Alan Dunn suggested this as a course of action when he began to get estimates for necessary modifications that were much larger than we had anticipated.



10. From what additional sources are you seeking funding? We complete a silent auction every year to benefit the preschool. Unfortunately, given the scale of our auction it would take us more than a decade to raise the money to do the required modifications to the building.



Thank you for your consideration!



PALM VALLEY LUTHERAN COOPERATIVE PRESCHOOL

ENDOWMENT FUND GRANT APPLICATION

YEAR 2

As we look toward our future, we anticipate a return to our pre-pandemic enrollment numbers and then we hope to charge forward into a growth phase. While year one of our request focused on meeting licensing requirements, our focus in year two shifts toward improving our facilities aesthetically. The once-in-a-lifetime opportunity of the endowment allows us to dream a little bit and make some major renovations that we would otherwise not be able to afford. We feel we are on the precipice of something great, and we feel motivated to keep reaching (and working) for our goals of becoming a full time preschool.

An update on the funds used during year 1: Our first year had a major goal of getting us ready to become licensed. This meant the installation of exit doors and fire alarms in the building in order to pass a fire inspection. We are pleased to report that this task is 95% complete. As we wait for the last few details to be finalized, we are poised and ready to submit our application to the state to become a licensed facility. Although this came with a few shocks - like the door costs skyrocketing from our first estimate of \$115,000 to the final cost at more than \$150,000 - we recognize that this major step would never have happened without the support of the endowment. As usual, educators can always make the tough decisions, and we did have to sacrifice some of our minor goals in order to have sufficient funding for the improvements needed to become licensed. In addition to the doors and fire alarms, we were able to get a storage shed put onto the playground and organize our existing learning resources into a toy library to support the play based component of our program. Of course, we completed all this while serving our families, both in person and with our new virtual program, all during a worldwide pandemic.

From our 2020 Application: First, a bit about our preschool: Palm Valley Lutheran Cooperative Preschool (PVLCP) is an early childhood education program that serves families in Round Rock and the surrounding areas. Through developmentally-appropriate play and a parent-teacher collaborative environment, PVLCP engages children and their families in activities to nurture their social-emotional, language, motor, cognitive, and spiritual growth. By keeping tuition costs reasonable, we attract families across varying socio-economic statuses. This allows us to minister to a wide variety of families and serve for some as the foundational beginning of their relationship with Jesus. We have a unique opportunity to create a warm and Christian environment in order to connect families to a church environment, while equipping children with the skills needed for school success.

Palm Valley Preschool
Endowment Application – 3 Follow Up Questions

Could you please provide some insights on the key differences in the Preschool's operations before and after the grants received so far?

Before	After
2 day per week with stunted growth	3 day per week program with potential for more growth in days served
Unlicensed Mother's Day out Program with plateaued capacity	Licensed Program by the State of Texas with potential for growth in days served and number of students served
5 Emergency Exits for entire school	Exit available in every room utilized by preschool (not including the nursery)
Greater time used to take classes to restroom with only 1-2 toilets available on preschool wing	Less time spent taking classes to the restroom with more toilets available. Also updates provided a cleaner environment for daily use of preschool students
Outdoor play equipment including bikes was not easily accessible for staff to set out on daily basis	Shed has allowed us to store a wider variety of equipment to aide in gross motor growth and development and exploration on the playground.
AC Units Accessible during outdoor play, slab on playground had drop off nearly a foot tall on all sides (dangerous for bikes or even for children to play on during outside play),	Fencing around the AC units and slab has provided a safer outdoor environment during outdoor play
No keypad present on Children's Wing Door	Addition of keypad on door to Children's wing allowed a safer environment and more convenient access to Children's wing

Has the capacity of the Preschool increased after receiving the grants?

- Licensing designates our capacity based on square footage and availability of toilets and sinks. In previous improvements made with money provided by the Endowment Grant we did increase our possible capacity by adding more available toilets to the preschool hall. Previously our capacity was determined based on School Board guidelines and availability of rooms from the church.

What is the actual average enrollment before and after the grants?

- In the 8 years prior to the grant (and COVID) our enrollment **fluctuated** between 51 and 69 with an average of 60 students per year.
- After receiving the grant, we have **increased** every year from 31 in 2021 to 61 this year. Giving an average of 46 students per year

What is the growth capacity if you receive the third-year grant?

- Licensing designates our capacity, this was reviewed by them in January and given our square footage and number of toilets and sinks available we can have 119 students.

Palm Valley Preschool Growth Position Statement

Addendum to Endowment Grant Installment #3

Introduction

For the past 42 years, the focus of Palm Valley Cooperative Preschool has been serving children while meeting the needs of our community and supporting our staff and families. Our school started in September of 1982 with the goal of creating the first nursery program in Round Rock that was not associated with a daycare. This provided the foundation for our high-quality preschool program, rooted in child development and best practice, that sets us apart from a full-time day care program, focused primarily on basic care. Our families and teachers choose Palm Valley for its unique and rich learning environment. From its inception, a central component of the preschool has been the Cooperative Program. This unique element of our program (which continues to be the only one of its kind in Round Rock) allows parents and teachers to work together to bridge the gap between school and home, facilitating a consistent environment for children as they grow and develop.

Endowment Grant and Initial Goals

In 2019, we noticed our enrollment stall and it became clear that many of our families wanted more than 2 program days. We began the discernment process which led to the conclusion we needed to be licensed in order to add more days to our program and increase our enrollment. We spent a year reviewing requirements for Childcare licensing in the state of Texas and adjusting our program and procedures. To be compliant, however, it was determined several changes would need to be made to our physical facilities. We submitted our initial application for the Endowment grant in March of 2020 to gather the funds to make these necessary changes with the goals of becoming licensed, doubling our enrollment within 5 years, and expanding our hours of operation with the hope of growing our preschool to a full-time or 5-day program.

Covid-19 and its Impact

Everything about the world changed during Covid, but the childcare industry was significantly hard-hit. Around the state, childcare centers are still struggling to reach prior enrollment levels and are hard-pressed to recruit and retain quality staff. Teachers are experiencing burn-out in record levels, and it is harder to retain the staff, given the relatively low pay rates that are standard for this industry. In March of 2020, days after being granted our first installment of the Endowment Grant, our school year came to an abrupt halt. As a school, we decided to reimburse all prepaid tuition for families when we shut down, but we continued to pay teacher wages through the end of the school year. Pandemic shutdowns brought with them a totally new paradigm, which required us to shift to accommodate our families needing childcare and wanting social interaction for their young children.

Despite many obstacles, we started school again in September of 2020, with completely altered protocols for health practices, new teaching strategies (including the additional option of virtual learning for children), and different developmental needs for our students (namely, attempting to build crucial early communication and social skills all while wearing masks). We saw a decrease in

enrollment by 60% and were, therefore, unable to accommodate all our staff during this time. We adapted to the new way of being in the world—and to the changing needs of our families—with energy and open minds. Our goals, outlined to you several months earlier in the initial Endowment Application, had to change in the blink of an eye.

Reevaluating Goals

Prior to Covid, our priority was to increase our enrollment to sustain ourselves financially and focus on becoming licensed. In our initial Endowment proposal, we had a clear vision of our goal to become a licensed facility in order to expand our program. At that point in time, the goal of moving to a 5-day program as one way of expanding seemed reasonable and feasible, as well as desirable to our families.

Post-Covid, however, parents are looking for different things in their childcare search than they were in 2019. Many parents work from home and do not require or desire care 5 days a week. We hear that most of our current parents and prospective families now want a part-time preschool program with an emphasis on quality and enrichment during their days. This is in direct opposition with our 2020 goal of becoming a full-time program focusing on the amount of care time we provide families.

Enrollment dropped significantly when the pandemic hit, and we are only now seeing our enrollment return to pre-2020 numbers. Our initial goal of dramatically increasing capacity must be tempered by the current state of enrollment and our priority is to fill up existing classrooms in all age groups at our current capacity. Only after filling up can our focus shift to capacity expansion.

In addition, our pivotal Cooperative Program is entirely dependent on parents being present in the classroom to volunteer and at school for special events. We have worked to re-introduce parents to our campus after Covid-19 restrictions and at the same time integrate this Cooperative model into the standards set forth for a licensed program. We see so clearly the difference it makes to have parents active and present on campus. This important home-school connection is only feasible if families do not require full-time care and have chosen a quality preschool program instead of all-day daycare experience.

The changing needs of our staff also present an obstacle to large-scale program expansion. Our staff have specifically chosen Palm Valley Preschool because of our ability to provide them with a working environment that supports their family values and needs. Post-Covid, our staff have expressed a need for work-life balance and are interested in only working part-time. With teacher burn-out at a record high (and significant rises in negative classroom behaviors), teachers are looking for ways to remain in the industry while also protecting their mental and physical health. We have had the most success in hiring staff with an already-established connection to the school (most of our current teachers have children who were previously enrolled in the preschool). They are looking for the same kind of nurturing interactions and rich learning experiences that they have come to love about preschool at Palm Valley. They are not looking for long shifts of babysitting and high staff turnover as is typical with full-time daycare. Staffing for an expanded program would require either 1) hiring additional part-time staff to work opposite days of current staff or 2) hiring new staff interested in working all program days. Both options have obvious drawbacks and would require a great deal of financial investment and time to dedicate to training and building

community. In addition, there are concerns with continuity of care for our children when teachers are only working part of the time in a more expanded program.

With the dramatically diminished enrollment and the changing needs of staff and the families we serve, it is no longer a responsible option to pursue a 5-day program currently. It is our continuing intention to expand our program in the future, but our timeline for this has been significantly altered. Growth must be slow and purposeful to be fiscally responsible and remain true to the integrity of our program.

New Goals

In amending our goals, we must go back to the foundational values of the preschool as a place for the highest-quality education and to readjust our expectations for expansion timelines. Our new focus, as we continue to shed restrictions and challenges from Covid-19, is on building upon our prior growth and investing in our best resources: our staff, families, and years of experience in the industry. We plan to do this by:

Increasing Enrollment: We have not reached capacity for all age groups currently, and these available spaces create deficits in our budget. Our latest licensing inspection resulted in an increase in permitted student capacity, and it is our goal to continue increasing enrollment and then to grow the number of classrooms we can open.

Continued Improvement to Program Quality: We are exceptionally proud of the curriculum that is presently alive in our classrooms, considering how stunted we were during our 2020 Covid, however there is still room for growth in incorporating even more literacy and math readiness skills into our classrooms and infusing our daily activities for more self-directed learning experiences.

Developing Enrichment Opportunities: We have found the offering of enrichment opportunities is a key selling point in families looking for a preschool. We will continue to expand on our current offerings (STEM, Art, and music) and provide new opportunities for student exploration and discovery.

Incorporating our Families: We have maintained a Cooperative Program for our whole history and seen the benefits of this firsthand. We endeavor to further involve families in creative ways to improve our school and to further bolster home-school connections.

Recruiting and Retaining Staff: We are lucky enough to have multiple staff members who have been with us for 5-20 years (this is virtually unheard-of in the Texas childcare industry which has a 20% turnover rate each year¹) and who genuinely see Palm Valley as their second family. It proves challenging to find a similar caliber of educated staff who have the desire to do this rewarding, but challenging, work. We know that the special teachers we have are one of the biggest factors in our families' choice to return to preschool each year.

¹ From <https://Texestest.org> and <https://medicine.yale.edu>

Outline of Our Growth

Although our goals have shifted and the timeframe for reaching them has increased, we have made significant progress over the last few years to make measurable growth to our program. Despite the challenges that Covid-19 brought, we have worked hard to expand our school in areas of enrollment, licensing, and program quality.

Enrollment, Staffing, and Days of Operation

Since it began, preschool enrollment has fluctuated, starting with only 12 children, and reaching peak enrollment at 96 children in the early 2000's. The program grew to include an 18-month-old program and a Kinder Readiness program for 4-year-old children. In 2019, we began the process which led to being a licensed facility and, shortly thereafter, a 3-day program.

In the first 37 years of the preschool's history, we maintained our program as a 2 day/week nursery school. Since being fully licensed in February of 2022, we have made the following expansions in enrollment and frequency:

March, 2022: Added an optional 3rd day for the remainder of the school year (27 of the 44 children enrolled chose 3 days)

2022-2023: Had 2- or 3-day options for registration (32 of 48 children enrolled in 3 days); added additional 1 day students to attempt to recoup losses from 2 day enrollees

2023-2024: Had 2- or 3-day options for toddlers and preschoolers and 3 day requirement for Kinder Readiness (by end of year all families except 2 had children enrolled in all 3 days). Overall student enrollment went from 52 to 61 over the course of the school year with additional classes added mid-year. Although more students enrolled, we are still not at capacity.

2024-2025: 3-day program required for all students (projected enrollment for fall is 70 students, with 52 currently registered). Capacity for our current staffing and classroom space is 73 students.

Though adding one day seems like a minimal addition to our program, we have done so while being fiscally responsible, retaining our current staff and families, while also appealing to new families (this is no small feat). Aside from the incredible growth that we have made in the past 4 years in terms of our student enrollment, we have also increased our staff from 6 employees during 2020 to our current 15. This has included expanded training and professional development requirements for all teachers, as well as intentional community-building for a rapidly expanding staff.

Mid-year through this school year, we met the growing need for spaces in our 18-month-old class. This required relocating the classroom to the nursery and increasing to 2 staff members to accommodate an additional 4 toddlers. The pilot class began in February and the adjustment has been highly successful. Moving forward, our goal is to keep this class staffed with 2 teachers, as this age group requires additional supervision. Our teacher: student ratio will remain low, but having 2 teachers in the classroom allows for more continuity of care, reduces teacher strain, and increase safety for our youngest learners.

Licensing

One of our biggest areas of growth is becoming a licensed childcare center with the Department of Health and Human Services Childcare Licensing division. The Endowment Committee's support was instrumental in that process, helping us to bring the church buildings into compliance with Fire Marshal requirements so that we could be licensed. Being licensed required significant changes in our record keeping, continuing education for staff, implementation of health, safety, and emergency standards. The time commitment for this change was initially significant and is ongoing. We officially became a licensed Childcare Facility through the state of Texas in February 2022.

Even with the additional hurdles of licensing, we have kept the Cooperative Program at the heart of our school. All parent volunteers must now attend an annual orientation and must have a current background check on file. These additional steps are well worth the effort to continue parental involvement at school. Our first annual licensing inspection (beyond the initial probationary period), in February 2024, was deficiency-free and the Inspector described the inspection as "flawless."

Program Quality

As early childhood educators, we know the importance of the preschool years for building social-emotional skills, academic foundations, motor skills, and spiritual exploration in young children. **We also know that traditional day cares with untrained staff cannot provide the level of intentional interactions and experiences that are necessary for profound growth.** We pride ourselves on delivering exceptional and responsive learning opportunities for all our children and have made incredible strides in growing the depth and quality of our preschool curriculum.

Simply returning to pre-pandemic daily operations was a massive achievement. And while the preschool has always provided quality childcare, we saw an increasing need for opportunities for social emotional growth among our students due to Covid. This resulted in our transition to a center-based program over the past several years, allowing for more opportunities for social and emotional growth within the classroom setting. Extensive teacher training and mentorship, along with a reorganization of materials and furnishings, have allowed us to provide exceptional learning opportunities for our students.

Relief from Covid-19 restrictions on group size and spacing brought an expansion into common spaces and an increase in the enrichment opportunities we can provide. We have incorporated these enrichment opportunities into our center-based program to stay competitive with other programs in the area. Enrichment opportunities such as second languages, STEM, art, and music are all areas of interest for families who are making choices between programs. Currently, our students attend music each day where they also learn basic words in both Spanish and Mandarin. Each week our classes rotate between visiting our STEM Lab or Art Room where they engage in developmentally appropriate, hands-on activities. We also join for a weekly school-wide chapel service.

Possible Direction for the future

Our progress over the past few years has been substantial, but **we are always looking for ways to expand that align with our program values.** The Directors, in collaboration with the Palm Valley Preschool Board, continue to explore new avenues of meeting the needs of our families and staff.

The changes we make to the preschool program must take into account the school's mission, our financial responsibilities, the current needs of our families, and the constraints of our staff. The potential for expanding our clientele must be weighed against the potential for loss of current families who value a part-time program and a staff who rely on balancing family with part-time work.

As we approach our first year as an exclusively 3-day program we have gathered many possibilities for growth of our program in the future, weighing the pros and cons for each. Options for continued expansion for the future that best align with the core values of our program and also with the needs of those we serve are as follows:

- 4-day Option for Kindergarten Readiness
 - Our Kindergarten Readiness class serves 4- and 5-year-olds who are preparing to go to Kindergarten the following school year. This is the age group where we see the most need for additional program days as their children gear up for the demands of elementary school.
 - Some families have expressed interest in a program with more days for this age group.
 - This option would also be the least financial risk as we begin to expand.
- 2-, 3-, or 5-day Options for All Age Levels
 - This would allow us to serve a wider variety of families.
 - We could remain a 9 am-2 pm part-time program, with a 3-day option allowing us to retain current families. In addition, we could add 2-day options to alternate with the 3-day families and 5-day options for those requiring more care.
 - One of the biggest obstacles to moving forward with program day expansion is our current staff needs. This option would require team-teaching as many of our tenured staff (the heart of our school) do not want to work 5 days.
 - This option would also present a bigger financial risk as you assume the costs for running a class (including staffing) without initially having full enrollment.

Our school has a special place in the hearts of all of those that it serves. As a part of Palm Valley Preschool, we have the honor of seeing children grow and progress during a foundational time in their lives. We also get to witness friends become family, children begin their life-long relationships with Jesus, and preschool alumni return as parents to gift their children with the same experiences they had as children. It is difficult to put into words the magic that is our preschool, but we do know how special it is and it is a privilege to be able to preserve its integrity for many years to come.

Palm Valley Preschool Full Time Program Business Plan

- I. Mission – To serve the children and families in our community by providing a high-quality preschool program while also incorporating a cooperative component, providing channels of communication between parents and teachers and providing a sense of community for the families we serve.

- II. Operational Plan – Transition to a Full Time Child Care Center
 - a. Recommended Programs by Room
 - i. From our formation over 40 years ago the number of children per classroom has been decided based on what would provide the highest quality learning environment for the children we serve.
 - ii. Licensing capacity is 116. However, once you add furnishings and resources necessary to provide a quality learning environment our capacity would be 93. This also allows us additional space within the building to provide different enrichment classes (STEM, Art, and Music) and Gross Motor Play during rainy days.

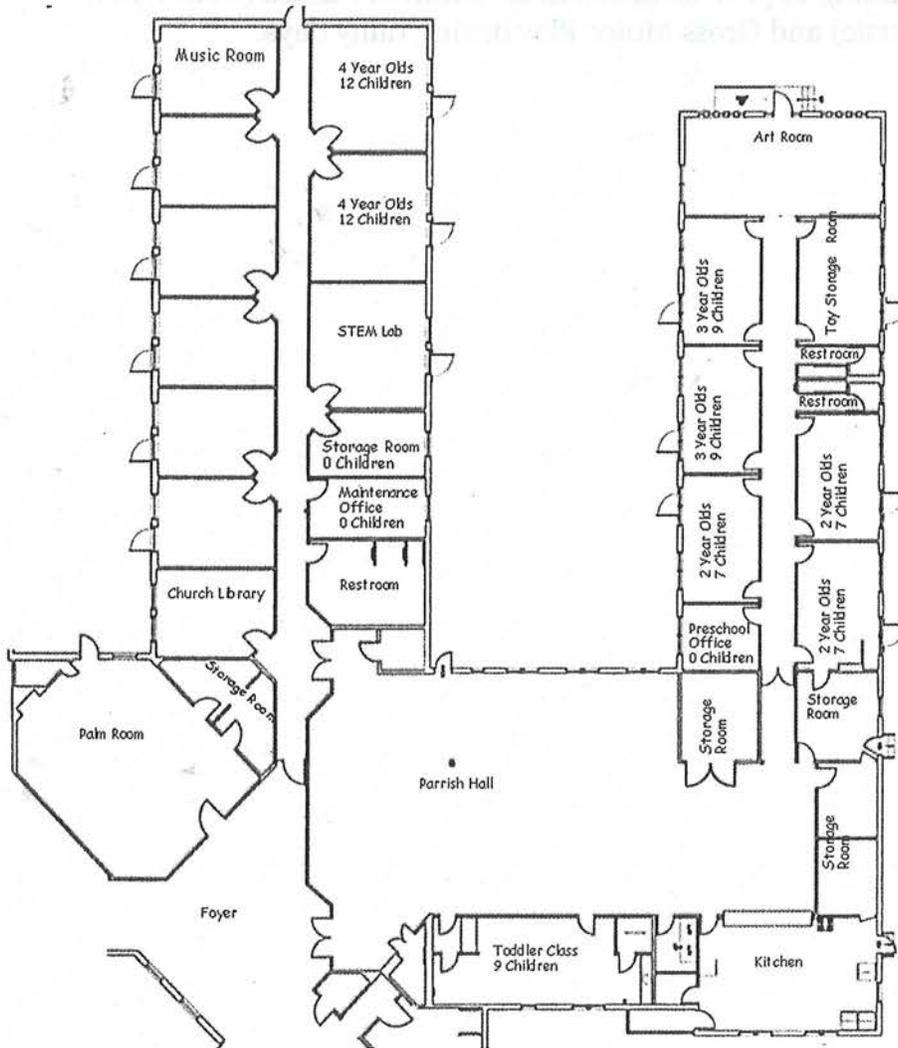


Current Staffing

Program Age	Room Count	Teacher Child Ratio	Group Size	Total Capacity	Teachers Required	Aide's Required	Additional Staff
Toddler	1	2:9	9	9	2		
Two's	3	1:7	7	21	3	1	
Three's	2	1:9	9	18	3		
Kinder Readiness	2	1:12	12	324	3	1	
							1 Music Teacher, 2 subs
TOTALS	8			72	11	2	3

**Note we would also staff a Director, Assistant Director in a part time capacity*

Palm Valley Preschool
Current Use



We currently utilize 9 classrooms, a storage room, the attic, the preschool office, and the Parrish Hall as needed on T,W,Th

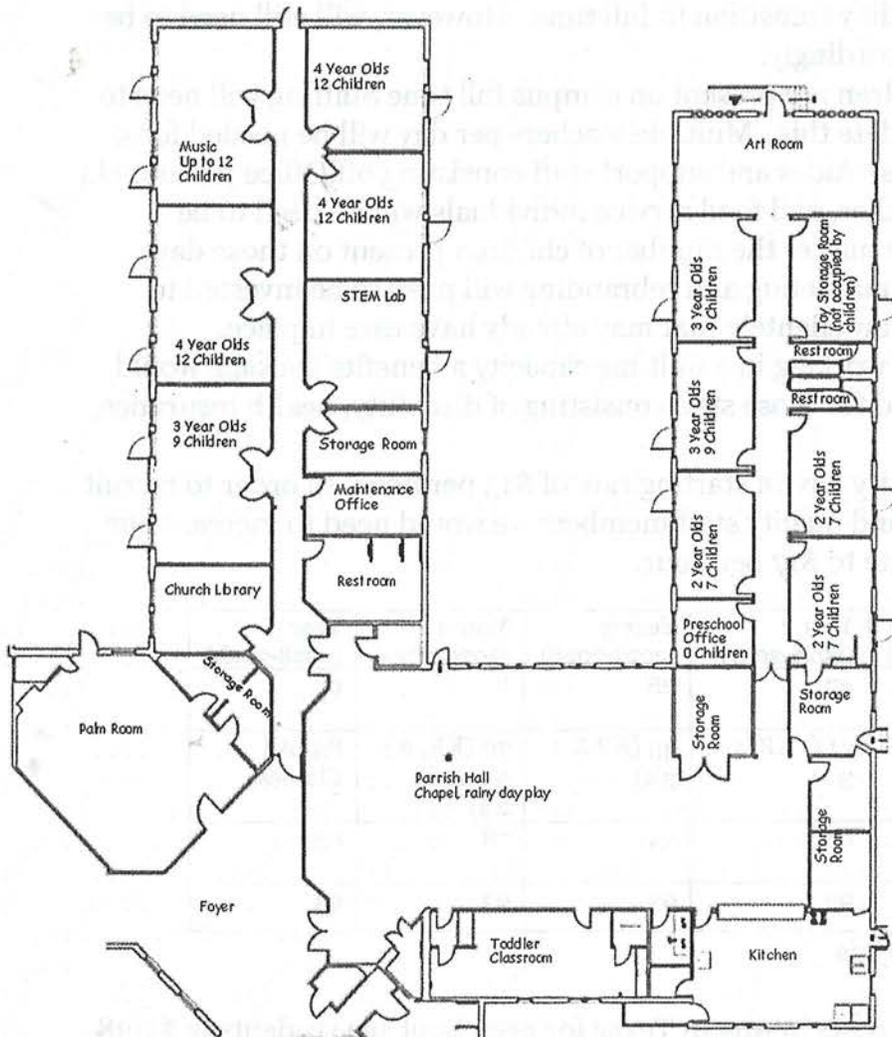
Projected Staffing for Full Time Care

Program Age	Room Count	Teacher Child Ratio	Group Size	Total Capacity	Teachers Required	Aide's Required	Additional Staff
Toddler	1	2:9	9	9	4		
Two's	3	1:7	7	21	6	1	
Three's	3	1:9	9	27	6	1	
Kinder Readiness	3	1:12	12	36	6	1	
							1 Music Teacher, 1 Office Staff, 5 Substitutes, 2 Food Service
TOTALS	10			93	22	3	9

**Note we would also staff a Director, Assistant Director in a full-time capacity*

Palm Valley Preschool

Future Use



In order to accommodate the capacity, walls would need to be removed between Rooms 17-18, 19-20, and 21-22 to create an adequate classroom size. We would then utilize all classrooms on the preschool and children's wings, a storage room, the attic, the preschool office, the Parrish Hall, and the CLC kitchen Monday through Friday from 6am to 6pm.

b. Growth Projections –

- i. As an established program with numerous changes over the last few years, the best way to grow toward a full-time program would be to do it incrementally. This would allow us the opportunity to keep many of our current families while their children are in their preschool years while also appealing to a new population of families wanting full-time care.

c. Considerations

- i. In the years since COVID we have grown at a rate of approximately 10 children per year. However, given we will be recruiting those that are already established with another school and may not be able to accommodate all siblings within a family during this progression, it would be more realistic to grow at a rate of 5 children per year.
- ii. All children in one specific class or age group may not want to transition to full time care, making it possible that classes will not be full as they transition to full time. However, will still need to be staffed accordingly.
- iii. Once children are present on campus full time Staffing will need to accommodate this. Multiple teachers per day will be needed for 5 day classes. Aides and support staff consisting off Office personnel, music teacher, and food service individuals will all need to be present no matter the number of children present on those days.
- iv. Extensive marketing and rebranding will need to be invested to recruit a new clientele that may already have care in place.
- v. With staff working in a fulltime capacity a benefits package would be required for those staff consisting of disability, health insurance, etc.
- vi. We currently have a starting rate of \$13 per hour. In order to recruit qualified and quality staff members we would need to increase our starting rate to \$17 per hour.

	Year 1 (2025-2026)	Year 2 (2026-2027)	Year 3 (2027-2028)	Year 4 (2028-2029)	Year 5 (2028-2029)
Projected Enrollment Part Time	51	47	28	8	0
Possible Projected Enrollment Full Time	12 (1 KR)	21 (1 KR, 1 3's)	45 (KR & 1 3's)	70 (KR, 2 3's and 1 2's)	83 (All Classes)
Total Projected Enrollment	63	68	73	78	83
Capacity	93	93	93	93	93

d. Competitive Analysis

Average day care costs in Austin Texas for preschool age students is \$1138 per month

Include numbers from competitors plus projected pricing for PVLCP full time care (include Registration yearly, food plan, before and after care)

III. Critical Areas for Consideration

- a. Up Front Costs (Insert Estimated Amounts)
 - i. Cost of furnishing empty rooms
 - ii. Cost of dedicated indoor space for rainy day play and resources
 - iii. Costs of any tech increases – app, cameras in classroom, classroom technology
 - iv. Costs of Personnel increases
 - v. Rebranding/Marketing
 - vi. Increasing base salary of teachers to be competitive
 - vii. Costs of Food Program
- b. Expenses Incurred Upon Expanding Age Group

Role	Recruitment/ Interview Hours	Background Check Fees Per Person	Preservice and Orientation Hours	Total Hours
Administration				
Teacher				
Aide				
Food Specialist				
Cost				

IV. Projected Revenue

V. Direct Business Expenses

- a. Add Expenses for Meal Program
- b. Projected Personnel Costs
 - i. Addition of benefits for staff members with being a full-time program
- c. Increased Mortgage, Utilities, Insurance, Custodial and Everyday Expenses

VI. Enter Caveats regarding financial risk of expanding