

Hope Lutheran Church Information for Voters

The regular July meeting of the Hope Lutheran Church voters will be held on July 26, 2026, at approximately 10:45 a.m. Our bylaws specify that at this meeting we shall include, but not be limited to, reports from all administrative boards, reports from committees formed by the voters, and that we hold election of officers and affirmation of elders. No other business is mandated by the bylaws, but voters may introduce business. Officer, board, and committee reports of activities since the last voters meeting are included in this document after the agenda.

- Opening prayer
- Vote on applications for voting membership
- Approval of April 19, 2026/May 3, 2026, minutes
- Treasurer's report on church and school finances, Grace Ruiz (page 2)
- Board reports
 - Board of Elders, David Van Haaften (page 7)
 - Day School Board, James Oloff (page 7)
 - Headmaster Carabotta's Report (page 7)
 - Board of Outreach, Anita Taylor (page 8)
 - Board of Youth Ministry, Sophia Hynes (page 8)
 - Board of Properties, Lori Stanger (page 8)
- Committee reports
 - Strategic Planning Committee, Roger Henry (page 9)
 - Fellowship Committee, Shannon Loftus (page 9)
 - Building Committee, Matthew Rose (page 9)
 - Ministry Expansion – Fulfillment Team, Nancy Carlson (page 9)
- Pastor Pay's Report (page 9)
- New business
 - Elections. The candidates are:
 - President, Kevin Loftus
 - Board of Outreach, Jamie Gibson
 - Board of Youth Ministry, Sophia Hynes
 - Board of Properties, Lori Stanger
 - Financial Secretary, Brenda Pay
 - Day School Treasurer, Bill Jepsen
 - Strategic Planning Committee Member-at-Large (Position A), Naysha Foster
 - Camp Perkins Delegate - vacant
 - Affirmation of Elders: Gary Thinnies, James Zillinger
 - The Financial Review Committee's report on the Church and School books was finalized and is attached (page 10)
 - Distribution of the proposals from the architect for the Sanctuary Beautification project (Matthew Rose)
 - Discussion of the Lutheran Church Extension Fund/Real Estate Solutions (LCEF/RES) proposal regarding Hope's undeveloped properties
- Closing prayer

Officer, Board, and Committee Reports

Treasurer and Board of Finance

Account Balance

As of July 8, 2026

	Total
Assets	
Bank Accounts	
Bank of Idaho Checking - 7528	312,682.68
Bank of Idaho Debit - 5317	5,197.83
Bank of Idaho School Tuition Assistance - 5275	2,823.38
LCEF All Access - 0910	598.43
LCEF Escrow - 6944	149,411.75
Westmark Checking	100.00
Westmark Savings	5.00
Westmark-HY Savings	183,630.96
Total for Bank Accounts	\$654,450.03
Investment Accounts	
Idaho Trust Company	451,295.10
Thrivent Investment	104,709.10
Total Investment Accounts	\$556,004.20
Total for Assets	\$1,210,454.23
Liabilities	
Long-term Liabilities	
LCEF Mortgage	\$0.00
Total for Long-term Liabilities	\$0.00
Total for Liabilities	\$0.00

Fund Balances (Checking 7528 and Debit 5317)

01/01/2026 to 07/04/2026

	Balance 01/01/2026	Revenue	Expense	Balance 07/04/2026
Altar Flowers	\$ 50.00	\$ 50.00	\$ -	\$ 100.00
Benevolent Fund	\$ 500.00	\$ 1,800.00	\$ 2,000.00	\$ 300.00
Braille Fund	\$ -	\$ 1,100.00	\$ 1,100.00	\$ -
Camp Perkins Scholarship	\$ 684.50	\$ 40.00	\$ 684.50	\$ 40.00
Church Choir & Music	\$ 175.00	\$ -	\$ 87.00	\$ 88.00
Day School Giving	\$ (815.00)	\$ 83,824.27	\$ 82,809.27	\$ 200.00
Fellowship	\$ -	\$ 100.00	\$ -	\$ 100.00
Food Basket	\$ 620.00	\$ 350.00	\$ 770.00	\$ 200.00
Landscape	\$ 302.08	\$ -	\$ -	\$ 302.08
LWM	\$ 198.22	\$ 6,100.00	\$ 6,298.22	\$ -
LWM Mites	\$ 10.00	\$ 1,030.00	\$ 1,020.00	\$ 20.00
Missions Fund	\$ -	\$ 866.00	\$ -	\$ 866.00
Oloff Seminary	\$ 1,290.00	\$ 1,230.00	\$ 2,120.00	\$ 400.00
Outreach	\$ 72.68	\$ 190.00	\$ 52.12	\$ 210.56
Properties Fund	\$ 407.99	\$ -	\$ 300.04	\$ 107.95
Puerto Rico Missions	\$ 225.00	\$ 525.00	\$ 550.00	\$ 200.00
Rescue Mission	\$ 1,245.31	\$ 400.00	\$ 456.03	\$ 1,189.28
Sunday School Fund	\$ (129.45)	\$ -	\$ -	\$ (129.45)
Thrivent Choice Dollars	\$ 2,254.00	\$ 1,891.00	\$ -	\$ 4,145.00
Vacation Bible School	\$ 59.28	\$ 1,500.00	\$ -	\$ 1,559.28
Worship Supplies	\$ 260.13	\$ 83.00	\$ -	\$ 343.13
Youth Ministry Scholarship Fund*	\$ 4,379.39	\$ 100.00	\$ 65.50	\$ 4,413.89
Subtotal	\$ 11,789.13	\$ 101,179.27	\$ 98,312.68	\$ 14,655.72
Day School Tuition Assistance	\$ 5,771.66	\$ 2,235.36	\$ 8,250.00	\$ (242.98)
Ministry Expansion	\$ 272,072.25	\$ 56,885.75	\$ 30,255.00	\$ 298,703.00
Unrestricted	\$ (36,012.87)	\$ 204,103.62	\$ 163,325.98	\$ 4,764.77
Total	\$ 253,620.17	\$ 364,404.00	\$ 300,143.66	\$ 317,880.51

* Title change from Youth Fund & Gathering.

Bank Accounts by Fund As of 07/04/2026							
Fund	Citizens Comm Bank	Idaho Trust	LCEF	Thrivent	Westmark	School Tuition Asst	Total
Ministry Expansion	\$ 298,703.00	\$ 362,488.30	\$ 150,010.18	\$ (29.59)	\$ 152,831.98		\$ 964,003.87
Day School Tuition	\$ (242.98)			\$ 47,965.08	\$ 30,898.98	\$ 2,823.38	\$ 81,444.46
Ops Endowment				\$ 56,773.61			\$ 56,773.61
School Savings		\$ 71,658.32					\$ 71,658.32
Unrestricted	\$ 4,764.77	\$ 17,148.48			\$ 5.00		\$ 21,918.25
All Other Designated Funds	\$ 14,655.72						\$ 14,655.72
Total	\$ 317,880.51	\$ 451,295.10	\$ 150,010.18	\$ 104,709.10	\$ 183,735.96	\$ 2,823.38	\$ 1,210,454.23

Bank Account Balances As of 07/04/2026	Citizens Comm Bank	Idaho Trust	LCEF	Thrivent	Westmark*	School Tuition Asst	Total
CCB Checking - 7528	\$ 312,682.68						\$ 312,682.68
CCB Debit - 5317	\$ 5,197.83						\$ 5,197.83
CCB School Tuition Assistance - 5275						\$ 2,823.38	\$ 2,823.38
LCEF All Access - 0910			\$ 598.43				\$ 598.43
LCEF Construction - 6944			\$ 149,411.75				\$ 149,411.75
Westmark Checking					\$ 100.00		\$ 100.00
Westmark Savings					\$ 5.00		\$ 5.00
Westmark-HY Savings					\$ 183,630.96		\$ 183,630.96
Idaho Trust Company		\$ 451,295.10					\$ 451,295.10
Thrivent Investment				\$ 104,709.10			\$ 104,709.10
Total	\$ 317,880.51	\$ 451,295.10	\$ 150,010.18	\$ 104,709.10	\$ 183,735.96	\$ 2,823.38	\$ 1,210,454.23

**Account Summary by Fund
As of 07/04/2026**

Thrivent	Beg Bal 1/1/26	Net Change	End Bal 07/04/26
Ops Endowment	\$ 51,616.82	\$ 5,156.79	\$ 56,773.61
Day School Tuition Asst Endowment (Barrett)	\$ 43,608.38	\$ 4,356.70	\$ 47,965.08
Ministry Expansion *	\$ 101,727.46	\$ (101,757.05)	\$ (29.59)
Total	\$ 196,952.66	\$ (92,243.56)	\$ 104,709.10

*Ministry Expansion Net Change includes transfer of \$112,600 to LCEF. Negative ending balance due to net change in investment market value between request for Thrivent to transfer funds and sale of investment.

Idaho Trust	Beg Bal 1/1/26	Net Change	End Bal 07/04/26
Ministry Expansion	\$ 359,572.66	\$ 2,915.64	\$ 362,488.30
School Savings	\$ 71,082.20	\$ 576.12	\$ 71,658.32
Unrestricted	\$ 17,010.59	\$ 137.89	\$ 17,148.48
Total	\$ 447,665.45	\$ 3,629.65	\$ 451,295.10

Budget vs. Actuals

January 1 - July 4, 2026

	Actual	Budget	% of Budget
Revenue			
1000 Tithes/Offerings	203,615.56	315,000.00	64.64%
1100 Ministry Expansion	751,885.75	0.00	--
1200 Directed Giving	19,529.36	20,000.00	97.65%
1400 Interest Income	7,585.84	1,500.00	505.72%
1600 Miscellaneous Income	236.00	500.00	47.20%
1800 Pass Thru Giving	83,824.27	0.00	--
Total Revenue	\$ 1,066,676.78	\$ 337,000.00	316.52%
Expenditures			
5100 Finance & Administration			
5110 Janitorial	5,250.00	21,000.00	25.00%
5120 Utilities	5,001.85	13,500.00	37.05%
5130 Postage	608.00	750.00	81.07%
5140 Office Supplies	449.63	1,000.00	44.96%
5150 Day School Tuition Assistance	0.00	15,000.00	0.00%
5155 Camp Perkins Assessment	0.00	1,000.00	0.00%
5160 Mortgage Interest	1,077.35	9,500.00	11.34%
5170 Insurance	0.00	18,500.00	0.00%
5180 Telephone/Internet	1,315.82	3,150.00	41.77%
5190 Administration	3,241.15	7,500.00	43.22%
5195 Property Taxes	0.00	1,500.00	0.00%
5198 Ministry Expansion Misc	919.09	5,000.00	18.38%
Total 5100 Finance & Administration	\$ 17,862.89	\$ 97,400.00	18.34%
5200 Board of Directors			
5220 Advertising	0.00	1,000.00	0.00%
5230 BOD Miscellaneous	552.50	4,000.00	13.81%
Total 5200 Board of Directors	\$ 552.50	\$ 5,000.00	11.05%
5300 Properties			
5310 Maintenance & Improvements *	15,784.33	55,000.00	28.70%
Total 5300 Properties	\$ 15,784.33	\$ 55,000.00	28.70%

	Actual	Budget	% of Budget
5400 Elders			
5410 Worship Supplies	2,654.13	3,000.00	88.47%
5420 Parish Education	1,307.44	1,750.00	74.71%
5430 Book Allowance	462.82	200.00	231.41%
5440 Conferences & Conventions	461.03	3,000.00	15.37%
5450 Worship Accompanist	1,550.00	3,000.00	51.67%
5460 Synod & District Support	719.25	2,000.00	35.96%
5470 Elder's Discretionary	0.00	1,500.00	0.00%
Total 5400 Elders	\$ 7,154.67	\$ 14,450.00	49.51%
5500 Outreach			
5510 Evangelism Supplies	600.40	3,000.00	20.01%
5520 Missionary Support	0.00	2,000.00	0.00%
5530 VBS	276.97	1,500.00	18.46%
Total 5500 Outreach	\$ 877.37	\$ 6,500.00	13.50%
5800 Youth	317.90	4,650.00	6.84%
5900 Fellowship	0.00	1,500.00	0.00%
6000 Strategic Planning			
6200 Sanctuary Upgrade	0.00	2,000.00	0.00%
Total 6000 Strategic Planning	\$ 0.00	\$ 2,000.00	0.00%
8000 Salaries & Benefits			
8100 Pastor Salary and Fuel Allowance	40,299.00	76,510.00	52.67%
8200 Church Secretary Wages	10,643.83	19,035.00	55.92%
8300 Church Employee Benefits	22,992.96	50,000.00	45.99%
8400 School Employee Benefits	44,568.12	177,715.00	25.08%
Total 8000 Salaries & Benefits	\$ 118,503.91	\$ 323,260.00	36.66%
Other			
9000 Investment Account Changes	23,986.09	0.00	--
Total Other	-\$ 23,986.09	\$ 0.00	

* Budget includes \$20K contingency for construction related activities. Currently, no planned contingency expenditures. Actuals at 45% expended, excluding contingency.

Board of Elders

Board of Elders Report to the Voters Assembly, July 26, 2026

(April, May, and June 2026)

- Average Sunday Morning Attendance for 2025: 98.9
2025: 1st Qtr: 93.3 (MW: 55.5) 2nd Qtr: 103.9; 3rd Qtr: 96.8; 4th Qtr: 101.6 (MW: 75.7)
2026: 1st Qtr: 97.7 (MW: 57.4); 2nd Qtr: 106.8
- Membership Loss/Gain: None.
- We reviewed Hope's Wedding Policy, with no recommendation for revision.
- At the request of the Board of Outreach, we are preparing brief letters to introduce ourselves to new members.

Respectfully submitted,

David Van Haften

Day School Board

Auction: The 2025-2026 Auction was April 25, 2026. Net income was a little more than \$30,000 after expenses. We discussed possible venues for 2026-2027.

Marketing:

1. Office staff were trained on the correct way to answer the phone. Emphasis was on consistency.
2. School and Church logos are being re-evaluated.
3. The Website is to be redone.
4. The Marketing Committee will develop a marketing plan with detailed scope, schedule, and budget to present to the Day School Board.

Budget:

1. The 2026-2027 school budget was completed and submitted to the congregation for approval.
2. Hope Lutheran Church voters approved the 2026-2027 school budget.

The 2026-2027 School Calendar was approved.

The 2026-2027 Tuition schedule was approved.

Open enrollment began in March.

The 2025-2026 School year ended May 28, 2026.

Betty Oloff will be the school's new part-time music teacher for the 2026-2027 school year.

The new part-time school secretary, Ena Roseberry, will begin her duties in August 2026.

Jim Oloff, Director

Day School Board

Pastor Carabotta's Headmaster Report

Pastor Carabotta's Report to the Hope Lutheran School (HLS) Voter's Assembly Sunday, July 26, 2026

Memorial Service for Dale Marvin: Dale Marvin was a grandparent of our school who passed away at home in May 2026. The family, wife Lena Marvin and grandson Daniel Stevens, asked me to lead a memorial service in memory of Dale.

The date of this memorial service is Saturday, July 25th at 11 AM at St. John Lutheran Church in Idaho Falls, followed by a luncheon in the fellowship hall. Due to restoration work of our current building, I asked Pastor Weems and the leaders of St. John Lutheran Church of Idaho Falls if we could use their sanctuary and facilities for the memorial service, which they have approved. I will continue to collaborate with Pastor Weems and the family and will keep the St. John and Hope Lutheran congregations and the HLS families posted of the details and be sure to invite all parties.

Enrollment for 2026-2027 School Year: Updated on July 8, 2026. So far, the enrollment for next school year stands at 37 students, up from 23 prior to June 17th. Six (6) of these are enrolled in the Early Childhood (EC) Program, 4 of whom are new enrollees; eight (8) of these enrollments for next year are enrolled in kindergarten, three of whom are from our 25/26 EC enrollment and five of whom are new enrollees. Three (3) are enrolled in 1st grade, five (5) in second grade, three (3) in third grade, two (2) in fourth grade, six (6) in fifth grade, two (2) in sixth grade, one (1) in 7th grade, and one (1) in 8th grade. Another family has started the process of enrollment but have not completed and submitted their application.

Back to School Night is Thursday, August 20th.

The first day of school is Monday, August 24th.

Hope Lutheran School 2026-2027 Staff:

Pastor Garen Pay, Pastor, Advisory Leader, and Guest P.E. Teacher

Pastor Robert Carabotta, Headmaster, Latin, and 5th Grade Co-Lead Teacher

Mrs. Jamie Gibson, Office Manager, and Church Secretary
Mrs. Ena Roseberry, School Secretary
Mrs. Brenda Pay, Lead Early Childhood Teacher
Miss Lindsey Brown, Assistant EC Worker, Early-Care and After-Care Lead Worker
Mrs. Theresa Bush, Kindergarten Teacher
Mrs. Erin Perry, 1st and 2nd Grade Teacher
Mrs. Amanda Hall, 3rd and 4th Grade Teacher
Ms. Jana Angle, 5th Grade Co-Lead Teacher
Ms. Deidre Farnam, 6th through 8th Grade Co-Lead Teacher
Mrs. Ashley Pachelli, Art, Latin, and 6th through 8th Grade Co-Lead Teacher
Mrs. Cheryl Grubbe, 5th through 8th Grade Math Teacher
Mrs. Betty Oloff, Music Teacher

Parent tours at HLS: We have two (2) parent tours tentatively scheduled to take place in mid-August.

School Secretary Position and Office Procedure: Ena Roseberry is the new school secretary, her work to begin in August 2026. Ena has worked as secretary for two previous years at HLS and recently worked in the office on Wednesdays of May 2026.

Jamie, Ena and I have drafted a template of how we will present HLS to parents interested in HLS and the questions and contact information for parents to answer on their calls to the office, enabling us to follow up with the parents. Caryn Elliot gave us administrative training on May 12th and met with us on July 8th for follow up in the implementation of the training.

Headmaster's Summer Tasks:

- Completed: Accreditation report to Consortium of Classical Lutheran Education (CCLE)
- Completed: Title II and IV Funds Application, Plan, and Budget
- IdahoRISE early childhood program compliance updates
- Ongoing: Marketing tasks in collaboration with the Marketing Committee, Becky Metschke, and Scott Elliot
- Curriculum inventory and ordering
- In collaboration with the teachers and Day School Board, facilitate and lead transition of classrooms into new school building
- Continuing education and professional development
- Preparation of teacher training for August In-Service days
- 5th grade classroom schedule and 6th through 8th grade classroom schedule
- Updates to the Parent Handbook and review of school policies for possible revisions

Miscellaneous School News:

Our standardized tests were completed, sent, and results were returned to us before the end of the school year! Our students scored 12.5% higher in reading scores than the other Classic Learning Test schools in the nation.

No progress on the cancellation of VentureEd/TADS, SSS and TADS Flex (for which we pay \$606.08 per month) subscription. We continue to use TADS for its Student and School Services parent financial review and financial aid assessment service.

The new 2026-2027 Tuition Fee Schedule is completed and published (see website) and the new 2026-2027 school calendar and is published there as well.

Respectfully submitted, Pastor Robert Carabotta

Board of Outreach

In closing out the toilet paper and paper towel drive for the Idaho Falls Rescue Mission, we collected 244 rolls of toilet paper and 66 rolls of paper towels. They were very appreciative of the donations.

Board of Youth Ministry

The Board of Youth Ministry hosted a well-attended graduation luncheon for David Robinson on April 12. Sunday School finished out on May 17 with a short lesson on staying involved in church through college/career followed by an End-of-Year Party and diaper shower for Brooke Conricode. Sunday School offering from the semester (\$14.20) will be put toward LWM mites. The children sang LSB 930 "All You Works of God, Bless the Lord" in church on May 31.

Board of Property

Properties purchased a new riding/zero turn lawn mower from Ron's Tire.

- Properties sold the Kubota to Noel Duckwitz and the Toro to Brandon Moyle - Facebook Marketplace.
- I, Lori Stanger as Property Director, requested the proceeds from the sale of the lawn mowers to be donated to the school. I asked Jim Oloff to allocate funds to the scholarship program—I want to pay it forward!
- I met with Gary Thinnies (Sanctuary Beautification Committee member) and Mike Holden - Holden Electric to assess the light situation in the sanctuary.
- Roof Rescue replaced some roof shingles due to the high winds we experienced in April.

- The Property Committee met on 5/4/2026 and listed below is what was discussed:
- It was agreed upon to review the lawn care maintenance vendors. Bids will be requested from current vendors as well as other lawn care services in Idaho Falls.
- The re-staining project of the front doors will begin after the parking lot has been completed. Tentatively the week of 6/15 or 6/22.
- All the old paint in the room upstairs has been disposed of. Thank you, David Nell.
- CO Sensors were tested.
- Other items discussed were in relation to the construction project.

Respectfully,
Lori Stanger, Property Director

Strategic Planning Committee

No report submitted.

Fellowship Committee

No report submitted.

Building Committee

No report submitted.

Ministry Expansion - Fulfillment Team **Voter's July 2026 Report**

The next events for Ministry Expansion are the school dedication and open house. The dedication is tentatively planned to happen on Rally Sunday, September 13th. As school building completion and new parking lot work progresses, date adjustments may be made.

The committee met with our Lutheran Church Extension Fund (LCEF) coordinator, Rev. Kris Kunkel, via conference call in June to discuss commitment progress and general plans for upcoming events. Tentative plans for dedication include a picnic style lunch. Jim Oloff will check with the PTO to determine if they would sponsor the picnic. Our three-year budget for fulfillment from June 1, 2026 to May 31, 2028 is no more than \$5K, thus, we will need to coordinate with Day School Board, PTO, Fellowship, and Outreach to cover dedication costs.

All planned expenditures by the Fulfillment team must be pre-approved by our financial recorder, Whitney St. Michel, due to limited funds.

The financial recorder, Whitney St. Michel, prepared an updated letter to all members on progress status on their commitment goals. Jamie Gibson, Nancy Carlson, and Whitney assembled the letters for sending via USPS. Only one letter was returned.

New member coordinator, Nancy Carlson, is calling all members to verify updated letter commitment data were correct through May 31, 2026. Any adjustments needed will be handled by Whitney.

Donated funds will cover the majority of the building and remodel expenses through the end of July, but it appears that we will need to start using LCEF funds to cover a portion of August's payments. Whitney, Grace Ruiz, Nancy, and Roger Henry will talk with our LCEF disbursing specialist the week of July 12th to clarify process details once we start to use LCEF funds.

Committee will meet in July to start formalizing plans for dedication aligned with the building project manager's timeline.

Pastor Pay's Report

Blessings to you all this summer! It is going by quickly and, while I am thankful for some vacation time with both sides of our family, there is still much work to be done. My main focuses this summer are on:

1. Making sure Word and Sacrament ministry continues at Hope and our Circuit Churches.
 - a. Shut In visits, In Reach Calls, Counseling, New Member Classes, Hospital Calls, and Funeral arrangements are still ongoing during the Summer.
 - b. Every 4th Sunday I am off to Zion, Ashton to preach and administer Communion to our Brothers and Sisters there. Every 2nd Sunday I am off to Crown of Life, Rigby to give Vicar (by the time you are reading this: Pastor!) Kory Walstad a break from preaching (he still has classwork for 2 more years!)
2. Making sure our Pastors-in-training are on task and moving forward towards ordination (Pr. Dinger helps a lot with the men in Pocatello).
3. Helping Navigate the Ministry Expansion. There are a lot of people carrying a lot of weight on this, my focus is that we move forward faithfully and with hope – not out of fear or obligation.
 - a. Thank you to everyone who has donated financially, or with their time, or prayers. No one HAS to give anything to this project—the Lord loves a cheerful giver—so if you WANT to support the ministry here... THANK YOU for any and all contributions. God is faithful and He has been good to us. Let's move forward in Hope.
4. Working with Strategic Planning, Marketing, and doing Social Media. Trying to promote the build-project and the school.
5. Preparing for the Synodical Convention this July. It will be my first National Convention and I am excited and want to be prepared, so am trying to fit in some reading.

As all that goes on, I try to do some writing and spend time with my children. We are thankful for the many blessings God has given us as a family, we are thankful for the many blessings he has given us as a congregation as well. From crying babies and young families, to some familiar older faces returning, and everything in between – what reasons to celebrate!

Even more, may we be a congregation that celebrates God's greatest gift of Salvation in Christ. And may we, by His Spirit and Grace, receive this salvation joyfully and share it faithfully.

In Christ,

Pastor Pay

Isaiah 55:10-11 "For as the rain and the snow come down from heaven and do not return there but water the earth, making it bring forth and sprout, giving seed to the sower and bread to the eater, so shall my word be that goes out from my mouth; it shall not return to me empty, but it shall accomplish that which I purpose, and shall succeed in the thing for which I sent it."

Financial Review Committee Report

Financial Review Committee Report

Our bylaws direct the president to appoint two voters to see that the congregation's financial records are reviewed and then report to the voters. Myrtle Siefken and Melody Rosenwinkel were appointed. We contacted Damon Johnson, a CPA with Jensen Poulsen & Company, who reviewed our records last year. He agreed to do it again and the Board of Directors approved the contract.

The church's fiscal year is January 1–December 31, while the school's is July 1–June 30. Consequently, those reviews are being done at separate times. This report is on the church's records.

Treasurer's Records

Mr. Johnson's report has been given to the Board of Directors. Here is the key section, which is identical to last year's report:

The procedures and associated findings are as follows:

1. Procedure: Provide a cash receipts and disbursements schedule. Finding: See attached schedule.
2. Procedure: Review documentation of disbursements. Finding: Disbursement documentation appeared to be adequate.
3. Procedure: Verify validity and appropriateness of expenses. Finding: Determined expenses were valid and appropriate for the activities of the Church.
4. Procedure: Verify validity and appropriateness of deposits. Finding: Determined deposits were valid and appropriate for the activities of the Church.
5. Procedure: Review processes and procedures for potential improvements. Finding: Suggest that all cash transactions be performed with no less than two people present and have receipts/slips prepared with no less than two people present.

The schedule cited in #1 is attached. With respect to #5, worship service offerings are counted by two people in accordance with the LCMS treasurer's manual. However, cash is sometimes received in the office when two people are not present. The Board of Finance has written procedures for providing a receipt and properly handling the cash.

Hope's entire bank balance is, and has been, covered by federal depository insurance. This year the report contained an additional note:

Hope Lutheran Church also has \$1,170,751 in various investment funds, \$473,798 of which are exposed to custodial credit risks due to balances in excess of federal depository insurance.

That was because funds were being consolidated in preparation for transfer to Lutheran Church Extension Fund to pay construction expenses.

Conclusion

Hope Lutheran's church financial records are in good order, for which we thank God and recognize the work of our treasurer, Grace Ruiz; financial secretary, Jamie Gibson; and the Board of Finance.

Financial Review Committee

Myrtle Siefken and Melody Rosenwinkel

HOPE LUTHERAN CHURCH
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2025

BEGINNING CASH BALANCE	\$ 1,281,660
ADDITIONS	
Tithes and Offerings	369,854
Other Church Income	1,469
Pass-Thru to School	156,869
Expansion Income	346,827
Other Restricted Income	384,200
Interest Income	21,524
TOTAL ADDITIONS	\$ 1,280,743
DEDUCTIONS	
Finance & Administration	\$ 62,266
Board of Directors	1,712
Property	62,415
Worship	14,294
Outreach / Youth / Fellowship	3,451
Designs & Upgrades	3,838
Pass-Thru to School	130,630
Expansion	192,887
Other Restricted	47,514
Salaries & Benefits	232,628
TOTAL DEDUCTIONS	\$ 751,635
ENDING CASH BALANCE	\$ 1,810,768
SUMMARY OF CASH	
Cash - Treasurer	\$ 248,170
Cash - Spending	5,450
Cash - Scholarship	8,313
LCEF	378,084
Westmark	526,133
Idaho Trust Company	447,665
Thrivent Investment	196,953
TOTAL ENDING CASH BALANCE	\$ 1,810,768

The notes to the statement of cash receipts and disbursements are an integral part of this statement

1