



Financial Report of the Congregation

Bethel Lutheran Church
January 21, 2007

Meeting minutes	page 1
Fiscal Year 2006 Financials	page 2
Current Year Financials	page 6
Audit Report...	page 11
Ministerial Acts...	page 12
Membership Statistics...	page 14

" . . . that Christ may dwell in your hearts through faith..."

Randal Pabst, Lead Pastor
Rick Sherrill, Pastor of Congregational Life
Ken Bancroft, Pastor of Care & Visitation
10181 Finch Avenue Cupertino, CA 95014 (408) 252-8500 www.bethelcupertino.org

Minutes of the June 4, 2006 Congregational Meeting Bethel Lutheran Church, Cupertino, California

Minutes recorded by Mary Fields

Opening: Bill Hanson, President, called the meeting to order at 12:40 pm. Pastor Randy opened the meeting with a word of prayer.

Quorum: 78 members signed in for the meeting. (10% of our voting membership or 60 people were sufficient for a quorum.)

Approval of the minutes: The minutes from the January 22, 2006 were reviewed for approval. The minutes were approved.

President's Report: Bill Hanson asked the congregation to review the ministries of Bethel and look for individual opportunities for involvement in ministry. The sense of direction at Bethel is positive and he stated, "Bethel has turned a corner." Pledges are up and membership is increasing. At a meeting that Bill Hanson attended with representatives of Bethel with Redeemer Lutheran, the word crisis in Mandarin has two character symbols-the first symbol represents danger and the second is opportunity.

Lead Pastor's Report: Pastor Randy spoke about how God is using the Synod and others to give Bethel a new opportunity to reach out to the Asian community in our midst. Bethel has been asked to consider taking a leadership position (along with Synod leadership and the ELCA and the Santa Clara Parish) related to Redeemer Lutheran, an ELCA congregation in Cupertino that is down to less than 20 households in membership. A team from Bethel met on June 3, 2006 with representatives of Redeemer and the ELCA. We are watching to see how God will lead us in the coming days. Initially there will be no cost to us, and we are looking to be a partner with a congregation that is really struggling. Bill Hanson said that this would most likely proceed slowly. This is a traumatic time at Redeemer and they are grieving. Bill Hanson was scheduled to have lunch with Redeemer's Council president on June 8th.

Pastor Rick's Report: He reported that in 32 days a group from Bethel would be leaving for Tanzania. We are seeking partners not only to pray for us and follow our journey but also to invest in what we are doing. This ministry is just beginning. It is in its infancy. The Mission to Tanzania team will be presenting a "Sharing the Story, Building Connections" event on Sunday, August 13th directly following the 10:30 worship service. This event will include lunch, photos/video, team members' stories and an auction to raise funds for a continuing ministry connection between Bethel and our partners in Tanzania. Pastor Rick said that in the fall there will be a program called, "Lord, when did we see you ...naked, hungry, alone, etc." There will be opportunities for increased volunteerism. Bethel's 50th anniversary is approaching in 2008 and we will reflect on our past but we'll spend more time looking at the next 50 years. The master planning task force is being finalized and that task force will be working on a master template. Pastor Randy stated, "We can't be all things to all people." He added, "This is a very exciting time for the future of Bethel in Cupertino and the South Bay."

Financial Report: Euo Menezes began with an emphasis on expenses. Joan and he have looked very carefully at the budget and there is very little to eliminate. The proposed FY07 budget is \$924k. This is an about 5.2% more than the minimum operating budget. Compared to FY06, which was \$912k, the new proposed budget is an increase of 1.3%. Euo Menezes said that his term as our financial officer is finished in January and asked for someone to become "the apprentice" before the end of this year. The budget for FY07 was approved. The budget for the school in FY07 is \$1.6m the same amount as last year. There was a question from the floor about the benefits of accreditation for the school. Yvonne Waters (Bethel School's principal) responded that it is important to know that we are meeting the needs of the students, and that it is also a marketing tool. Accreditation is a standard that is recognized throughout the country. There was a question about the financial relationship between church and school. The school and church have a covenant, which will likely be reviewed in the fall.

New Business: Pastor Randy thanked the church council, the staff members, and gave a special thank you to his partner Pastor Rick.

Pastor Rick gave the closing prayer. Meeting adjourned at 1:30 pm.

Bethel Lutheran Church and School
Profit & Loss
 July 2005 through August 2006

	Jul - Aug 05	Sep'05-Aug06	TOTAL
Ordinary Income/Expense			
Income			
4000 • RECEIPTS	449,572.81	2,594,713.49	3,044,286.30
Total Income	449,572.81	2,594,713.49	3,044,286.30
Expense			
40 • Tithe	12,575.00	64,431.00	77,006.00
45 • School Budget Support	3,083.34	-3,083.34	0.00
47 • Tuition Discounts	2,856.00	-2,856.00	0.00
50 • Ministry Services	17,516.90	135,160.98	152,677.88
51 • Altar Guild Exp	36.75	1,292.65	1,329.40
53 • Confirmation Expense	0.00	1,588.80	1,588.80
58 • Evangelism	1,309.11	9,781.54	11,090.65
60 • Discipleship	66.20	769.77	835.97
6000 • EXPENSES	0.00	101,804.00	101,804.00
61 • Worship & Music	7,587.37	63,598.22	71,185.59
62 • Children's Ministry	8,311.80	40,816.14	49,127.94
63 • Pastoral	38,685.56	262,759.16	301,444.72
65 • Youth Ministry	9,954.45	80,424.23	90,378.68
66 • Stewardship	0.00	1,542.23	1,542.23
67 • Community Life	1,145.80	16,360.61	17,506.41
68 • Building & Grounds	35,457.52	147,168.32	182,625.84
69 • Audio Video Ministry	7,579.03	31,998.10	39,577.13
6905 • BLS Expenses	1,746.20	-1,671.08	75.12
6998 • Transfer to Designated	0.00	111,117.64	111,117.64
6999 • Uncategorized Expenses	0.00	0.00	0.00
70 • School Admin	62,647.07	417,152.17	479,799.24
71 • Elementary	8,316.49	559,734.51	568,051.00
72 • Summer Elemen. Program	56,454.22	63,412.76	119,866.98
73 • AM/PM Program Exp.	1,453.47	135,324.85	136,778.32
74 • Preschool Program Exp	3,162.47	359,219.65	362,382.12
75 • Preschool Summer Prog.	66,898.24	67,915.25	134,813.49
78 • Transfer Funds to Restricted	0.00	16,724.49	16,724.49
79 • Loan Interest/Paymts-School	0.00	500.00	500.00
Total Expense	346,842.99	2,682,986.65	3,029,829.64
Net Ordinary Income	102,729.82	-88,273.16	14,456.66
Other Income/Expense			
Other Income			
8000 • CHURCH RNA- INCOME	0.00	5,162.82	5,162.82
8200 • CHURCH DNA - INCOME	0.00	3,014.26	3,014.26
8300 • SCHOOL DNA - INCOME	2,850.00	26,820.94	29,670.94
Total Other Income	2,850.00	34,998.02	37,848.02

12:16 PM

01/19/07

Accrual Basis

Bethel Lutheran Church and School

Profit & Loss

July 2005 through August 2006

	<u>Jul - Aug 05</u>	<u>Sep '05 - Aug 06</u>	<u>TOTAL</u>
Other Expense			
9000 • CHURCH RNA - EXPENSE	0.00	1,483.37	1,483.37
9200 • CHURCH DNA - EXPENSE	0.00	7,117.09	7,117.09
9300 • SCHOOL DNA - EXPENSE	2,850.00	29,123.14	31,973.14
Total Other Expense	<u>2,850.00</u>	<u>37,723.60</u>	<u>40,573.60</u>
Net Other Income	0.00	-2,725.58	-2,725.58
Net Income	<u>102,729.82</u>	<u>-90,998.74</u>	<u>11,731.08</u>

Bethel Lutheran Church and School
Balance Sheet
 As of August 31, 2006

	<u>Aug 31, 06</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 • CASH	90,822.72
1100 • INVESTMENTS	98,309.95
Total Checking/Savings	<u>189,132.67</u>
Accounts Receivable	
1200 • ACCOUNTS RECEIVABLES	48,013.83
Total Accounts Receivable	<u>48,013.83</u>
Other Current Assets	
1270 • PREPAIDS	16,965.79
1290 • OTHER RECEIVABLES	31,712.03
1450 • UNDEPOSITED FUNDS	5,123.00
Total Other Current Assets	<u>53,800.82</u>
Total Current Assets	<u>290,947.32</u>
Fixed Assets	
1500 • CAPITAL ASSETS	8,010,030.70
1590 • ACCUMULATED DEPRECIATION	-4,600,230.00
Total Fixed Assets	<u>3,409,800.70</u>
TOTAL ASSETS	<u><u>3,700,748.02</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 • ACCOUNTS PAYABLE	55,306.51
Total Accounts Payable	<u>55,306.51</u>
Credit Cards	
2100 • CREDIT CARD PAYABLES	-2,771.44
Total Credit Cards	<u>-2,771.44</u>
Other Current Liabilities	
2300 • CUSTODIAL LIABILITIES	17,191.50
2400 • CHURCH PAYROLL & WITHHOLDINGS	447.22
2500 • SCHOOL PAYROLL & WITHHOLDINGS	5,742.63
2600 • CHURCH ACCRUED EXPENSES	21,365.15
2700 • SCHOOL ACCRUED EXPENSES	12,835.61
Total Other Current Liabilities	<u>57,582.11</u>
Total Current Liabilities	<u>110,117.18</u>
Long Term Liabilities	
2800 • NOTES PAYABLE	691,264.23
Total Long Term Liabilities	<u>691,264.23</u>
Total Liabilities	<u>801,381.41</u>

12:16 PM
01/19/07
Accrual Basis

Bethel Lutheran Church and School
Balance Sheet
As of August 31, 2006

	<u>Aug 31, 06</u>
Equity	
3000 • CHURCH RNA	149,719.66
3200 • CHURCH -DNA	8,187.30
3300 • SCHOOL - DNA	10,284.05
3900 • Allocated Net Income	100,214.22
3901 • Adjustment to Net Assets	2,721,960.12
Net Income	<u>-90,998.74</u>
Total Equity	<u>2,899,366.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,700,748.02</u></u>

Bethel Lutheran Church and School
Profit & Loss
 September through December 2006

	Sep - Dec 06
Ordinary Income/Expense	
Income	
4000 • RECEIPTS	
4100 • General Fund Contributions	
4101 • Envelope Offering	318,106.77
4102 • Loose Offering	12,177.61
	330,284.38
Total 4100 • General Fund Contributions	
4200 • Other Receipts	
4201 • Facility Use Fees	516.00
4202 • Interest & Dividends Income	142.05
4204 • Gain/(Loss) on Investment	-30.00
4205 • Event & Activity Fees	9,693.47
4206 • Fundraisers	360.00
4212 • Misc Income	6,605.74
4213 • Immediate Disbursements	3,971.20
4216 • Other Cash Donations	193.98
	21,452.44
Total 4200 • Other Receipts	
4300 • School Receipts	
4301 • Registration	3,305.00
4302 • Tuition	533,923.70
4303 • HUGs Discounts & Scholarships	-36,314.68
4305 • Unapplied payments & credits	12,375.00
	513,289.02
Total 4300 • School Receipts	
Total 4000 • RECEIPTS	865,025.84
Total Income	865,025.84
Expense	
6000 • EXPENSES	
6100 • Staffing	
6101 • Salaries	502,001.90
6103 • Temporary Help	439.00
6104 • Employer Benefits	43,088.32
6105 • Employer Social Security	26,684.37
6106 • Employer Medicare	5,910.03
6107 • Employer Retirement	11,805.98
6108 • Workers Compensation	10,491.25
6109 • Recruitment/Personnel	467.80
6110 • Payroll/Benefits Service Fees	2,803.83
6111 • Training & Development	909.31
6115 • Staffing Substitutes	3,044.32
	607,646.11
Total 6100 • Staffing	
6200 • Ministry & Programs	
6201 • Events, Programs & Speakers	10,303.99
6202 • Program Support	6,313.28
6204 • Advertising & Publicity	16,202.62
6205 • Printing & Copier	4,536.07
6206 • Appreciation & Benevolence	21,605.29
6207 • Postage & Mailing	537.10
6208 • Hospitality	1,698.79
6209 • Dues & Subscriptions	1,316.90
6210 • General Supplies & Services	5,453.50
6211 • Instructional Mats. & Supplies	14,413.79
6213 • Transportation	491.52
6200 • Ministry & Programs - Other	100.19
	82,973.04
Total 6200 • Ministry & Programs	

Bethel Lutheran Church and School
Profit & Loss
 September through December 2006

	Sep - Dec 06
6300 • Technology and Equipment	
6301 • Information Technology	188.64
6302 • Telecommunications	1,730.04
6303 • Computer Maintenance	385.00
6304 • Equipment Purchases under < \$2k	552.92
6305 • Equipment Leases/Rentals	2,614.68
	5,471.28
Total 6300 • Technology and Equipment	5,471.28
6400 • Facilities & Overhead	
6401 • Insurance	6,569.74
6402 • Professional Fees & Licenses	17,620.00
6403 • Safety & Security	1,143.33
6404 • Taxes & Assessments	2,130.08
6405 • Utilities	13,653.78
6407 • Repair & Maint. - Leases	2,326.11
6408 • Repair & Maint. - Finch Avenue	1,162.91
6409 • Repair & Maint. - Equipment	2,244.21
6410 • Repair & Maint. - Other	23.80
6411 • Custodial Supplies	2,120.21
6412 • Interest Expense	13,768.16
6413 • Contract/Outside Service	13,802.97
6499 • Depreciation	26,330.75
	102,896.05
Total 6400 • Facilities & Overhead	102,896.05
6905 • BLS Share	0.00
	0.00
Total 6000 • EXPENSES	798,986.48
Total Expense	798,986.48
Net Ordinary Income	66,039.36
Other Income/Expense	
Other Income	
8000 • CHURCH RNA- INCOME	
8006 • RNA-STMT Mission to Mexico Inc	4,681.00
8008 • RNA-STMT Tanzania Fund Income	2,130.00
8010 • RNA-Benevolence Income	145.00
8012 • RNA-Mini Bus Fund Income	1,874.00
8014 • RNA-DAF Income	353.60
8017 • RNA-Children's Ministry Income	181.33
8018 • RNA-Women's Ministry Income	443.25
8019 • RNA-Audio Visual fund income	3,087.00
8000 • CHURCH RNA- INCOME - Other	21.25
	12,916.43
Total 8000 - CHURCH RNA- INCOME	12,916.43
8200 • CHURCH DNA - INCOME	
8212 • DNA-Youth General Fund Income	2,028.00
8216 • DNA-Audio/Video Income	600.00
8219 • DNA-Outreach/Education Fund	640.85
	3,268.85
Total 8200 • CHURCH DNA - INCOME	3,268.85
8300 • SCHOOL DNA - INCOME	
8301 • DNA-Preschool Fund Income	2,130.05
8302 • DNA-Jr. K Classroom Fund Inc.	524.00
8303 • DNA-Kindergarten Fund Income	876.00
8304 • DNA-1st Grade Fund Income	1,285.00
8305 • DNA-2nd Grade Fund Income	1,140.25
8306 • DNA-3rd Grade Fund Income	1,210.00
8307 • DNA-4th Grade Fund Income	1,125.00
8308 • DNA-5th/6th Grade Fund Income	1,120.00
8309 • DNA-5th/6th Educ.Trip Income	6,255.35
8310 • DNA-Computer Lab Fund Income	518.00
8311 • DNA-Library Fund Income	700.00
8312 • DNA-PE & After School Fund Inc.	200.00
8314 • DNA-Art Elementary Income	200.00
8315 • DNA-Spanish Elementary Income	200.00

6:51 PM
 01/19/07
 Accrual Basis

Bethel Lutheran Church and School
Profit & Loss
 September through December 2006

	Sep - Dec 06
8316 • DNA -Music & Chapel Income	400.00
8318 • DNA -AMPM Program Income	200.00
8351 • DNA-Principal Disc. Fund Inc	325.00
8354 • DNA -Ann Giving Prog. Fund Inc	225.00
8300 • SCHOOL DNA - INCOME - Other	0.00
Total 8300 • SCHOOL DNA - INCOME	18,633.65
Total Other Income	34,818.93
Other Expense	
9000 • CHURCH RNA - EXPENSE	
9006 • RNA-STMT Mission to Mexico Exp	4,294.09
9008 • RNA-STMT Tanzania Fund Expense	5,117.68
9010 • RNA-Benevolence Fund Exp.	3,078.95
9013 • RNA-Stephen Ministry Fund Exp.	82.23
9014 • RNA-DAF Expense	953.60
9016 • RNA-Handbells Expense	60.00
9018 • RNA-Women's Ministry Expenses	265.00
9019 • RNA-Audio Visual fund expenses	803.22
9020 • RNA-Asian Ministry Expenses	82.82
Total 9000 • CHURCH RNA - EXPENSE	14,737.59
9200 • CHURCH DNA - EXPENSE	
9203 • DNA-Benevolence Fund Exp	1,852.55
9212 • DNA-Youth General Fund Expense	1,026.02
9214 • DNA-Womens Ministry Exp	132.83
9216 • DNA-Audio/Video Proj Equip	101.63
9218 • DNA-Sr Hi Music Expense	2,981.81
Total 9200 • CHURCH DNA - EXPENSE	6,094.84
9300 • SCHOOL DNA - EXPENSE	
9301 • DNA-Preschool Fund Expense	359.11
9302 • DNA-Jr. K Classroom Fund Exp	50.00
9303 • DNA-Kindergarten Fund Expense	609.51
9305 • DNA-2nd Grade Fund Expense	307.67
9306 • DNA-3rd Grade Fund Expense	310.00
9307 • DNA-4th Grade Fund Expense	351.54
9308 • DNA-5th/6th Grade Fund Expense	2,299.60
9309 • DNA-5th/6th Grade EduTrip Exp.	1,517.65
9310 • DNA-Computer Lab Fund Expense	1,853.25
9311 • DNA-Library Fund Expense	149.58
9314 • DNA-Art Elementary Expense	200.00
9315 • DNA-Spanish Elementary Expense	184.14
9351 • DNA-Principal Disc. Fund Exp	421.46
9355 • DNA-School PWD Fund	378.84
Total 9300 • SCHOOL DNA - EXPENSE	8,992.35
Total Other Expense	29,824.78
Net Other Income	4,994.15
Net Income	71,033.51

Bethel Lutheran Church and School

Balance Sheet

As of December 31, 2006

	<u>Dec 31, 06</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 • CASH	187,697.79
1100 • INVESTMENTS	93,100.80
Total Checking/Savings	280,798.59
Accounts Receivable	
1200 • ACCOUNTS RECEIVABLES	57,564.21
Total Accounts Receivable	57,564.21
Other Current Assets	
1270 • PREPAIDS	13,086.95
1280 • Deposits	6,766.00
1290 • OTHER RECEIVABLES	39,335.34
1451 • Church Undeposited Funds	8,966.72
Total Other Current Assets	68,155.01
Total Current Assets	406,517.81
Fixed Assets	
1500 • CAPITAL ASSETS	8,010,030.70
1590 • ACCUMULATED DEPRECIATION	-4,626,560.75
Total Fixed Assets	3,383,469.95
Other Assets	
1700 • LT Note Receivable-Housing	195,000.00
Total Other Assets	195,000.00
TOTAL ASSETS	<u>3,984,987.76</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 • Accounts payable	64,310.11
Total Accounts Payable	64,310.11
Credit Cards	
2100* • CREDIT CARD PAYABLES	3,976.44
Total Credit Cards	3,976.44
Other Current Liabilities	
2200 • CURRENT PORTION LT DEBT	15,761.10
2300 • CUSTODIAL LIABILITIES	15,603.50
2400 • CHURCH PAYROLL & WITHHOLDINGS	2,324.37
2500 • SCHOOL PAYROLL & WITHHOLDINGS	6,957.37
2600 • CHURCH ACCRUED EXPENSES	21,778.72
2700 • SCHOOL ACCRUED EXPENSES	22,253.24
Total Other Current Liabilities	84,678.30
Total Current Liabilities	152,964.85
Long Term Liabilities	
2800 • NOTES PAYABLE	862,855.29
Total Long Term Liabilities	862,855.29
Total Liabilities	1,015,820.14
Equity	
3000 • CHURCH RNA	148,176.00
3200 • CHURCH -DNA	3,861.31
3300 • SCHOOL - DNA	27,440.38

6:52 PM
01/19/07
Accrual Basis

Bethel Lutheran Church and School
Balance Sheet
As of December 31, 2006

	<u>Dec 31, 06</u>
3900 • Allocated Net Income	9,215.48
3901 • Adjustment to Net Assets	2,709,440.94
Net Income	<u>71,033.51</u>
Total Equity	<u>2,969,167.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,984,987.76</u></u>

**BETHEL LUTHERAN CHURCH AND SCHOOL
AUDIT COMMITTEE REPORT - January 15, 2007**

The Bethel Audit Committee, David Lofgren, Diane Janz and Ralph Miller, with the help of Joan Christensen, has completed the internal review of Bethel's financial statements, processes and procedures for FY06. (7/1/05 to 8/31/06).

CHANGES MADE TO ACCOUNTING SYSTEM

With the assistance of an outside CPA Bethel has made changes to its accounting procedures. One of these was a change to align the fiscal year with the school year. This shifts the fiscal year to start in September of each year. To accommodate this change the 2006 fiscal year was extended by two months, carrying it out until August 31, 2006. All future fiscal years will now run from September 1st to August 31st.

Under recommendation from the CPA, Bethel also moved to an Accrual based accounting system where income and expenses are booked as they occur.

CAPITAL EXPENDITURES

Capital expenditures for FY06 were \$47,059 for the Church and School combined. These expenditures were:

Welcome Zone improvements	\$34,366
School Text Books	\$12,693

BENEVOLENCES

Bethel contributed \$106,332 during FY06 for benevolences, including both contributions based on General Fund giving and Designated Offerings. The largest contributions, aside from those to the Synod and National Church, went to support Mission to Mexico, Tanzania Projects, Mount Cross and Lutheran Youth Encounter.

LOAN SUMMARY

As of 8/30/06 Bethel's total interest bearing debt was \$693,152, our primary mortgage through Trivent Financial @ 6 % interest.

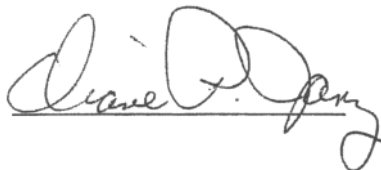
THE FOLLOWING WAS ACCOMPLISHED AND/OR REVIEWED BY THE AUDIT COMMITTEE:

- * Reviewed and closed out audit recommendations from earlier fiscal years.
- * Reviewed bank statement reconciliations.
- * Reviewed payroll records comparing gross to expensed.
- * Reviewed canceled checks and sample authorization, receipts, clearing and procedures.
- * Reviewed general ledger for correct allocations.
- * Reviewed voided checks and checks greater than 6 months old.
- * Reviewed checking accounts.
- * Reviewed restricted funds.
- * Reviewed tithing disbursements and procedures.
- * Reviewed contracts, leases, mortgages, notes and titles.
- * Reviewed offering count/deposit procedures.

Submitted by:



David J. Lofgren



Diane P. Janz



Ralph E. Miller

MEMBERSHIP STATISTICS, 2006

	<u>Baptized</u> (Total Membership)	<u>Confirmed</u>	<u>Associates</u>
Membership, end of 2005	795	619	12B,11C
Members received during 2006			
By Baptism: Children	24	--	
By Baptism: Adults	3	3	
By Transfer	7	7	
By Affirmation of Faith	14	14	
By Confirmation: Youth	2	3	
By Confirmation: Adults	1	1	
By Reinstated/Reactivated	9	6	
By With Parents	5	--	
Baptized youth confirmed in 2006	--	12	
Adjust	<u>1</u>	<u>--</u>	
Total members received	+ 66	+ 46	
Associate [A]			+2 + 2
Members removed during 2006			
By Death	7	7	
By Transfer	8	7	
Joined Another Church	16	11	
To Inactive (by Request)	8	8	
+ To Inactive (by Council)	--	--	
To Removed (by Request)	16	16	
+ To Removed (by Council)	4	--	
Adjust/Deletion	<u>2</u>	<u>2</u>	
Total members removed	<u>- 61</u>	<u>-51</u>	
Associate [A]			<u>-1 -1</u>
Membership, end of 2006	<u>800</u>	<u>614</u>	<u>13B, 12C</u>
Inactive to Removed: (Not included in count)	34	24	
Number of Inactives on Responsibility List :	27	22	
Number of Households: 385			7 (A)

* * *

+ BYLAWS-C 8.05.1 Change in membership status.

b. Members who are able to but do not attend church services and who have not contributed to the congregational treasury according to the congregation's records during the current or preceding year are subject to reclassification as inactive members. If so reclassified, they shall not be counted in the membership statistics of the congregation. However, their names and records shall be kept in the files for a period of two years thereafter. Such persons shall be encouraged to take part in the congregational life, or to transfer elsewhere, as appropriate. If they resume activity within this two-year period, they shall be restored to the active membership list. If not, they may be removed from the membership role of the congregation.

c. Children, neither of whose parents or guardians are active members of the congregation, shall be dropped from the baptized membership roll if they fail to participate in the Christian education program of the congregation.