KING OF KINGS
LUTHERAN
CHURCH

2026 QUARTERLY VOTERS MEETING

FOURTH QUARTER

NOV. 15, 2026

LUTHERAN CHURCH
Missouri Synod

King of Kings Lutheran Church Voters Meeting
November 15, 2026

- Call to Order – Robert Treece, President
- Opening Prayer — Pastor Frank Greene
- Approval of the Minutes of the August 16, 2026 Voters Meeting ..... pg. 2
- Treasurer— Dave Grosenheider

I. Balance Sheet ..... pg. 4
II. Treasurer's Report ..... pg. 6
III. Asset Utilization ..... pg. 12
IV. Compensation Budget ..... pg. 13
V. 2027 Workplan ..... pg. 20

Director's Reports

Unless otherwise noted, directors will answer questions but will not present the reports.

Vice-President (Michael Popp) ..... pg. 24
Elders (Gary Roepke) ..... pg. 26
Education (Kristin Murray) ..... pg. 31
ELC Oversight (Leanne Hilligas) ..... n/a
Evangelism (Vacant) ..... n/a
Long Range Planning (Lee Tiemens) ..... pg. 32
Property (David Charlton) ..... pg. 33
Social Ministries (Ross Johdrow) ..... pg. 34
Stewardship (Roger Fangmann) ..... pg. 35
Youth (Julie Galutia) ..... n/a

Staff Reports

Dir. Christian Education (Cindy Twillman) ..... pg. 36

- Closing Comments — Robert Treece
- Adjournment — Martin's Motion to Adjourn
- Closing Prayer — Pastor Danny Clemens

In-person Attendance

Our in-person meeting will be held in the Fellowship Hall at 12:30pm, following lunch.

KING OF KINGS LUTHERAN CHURCH
VOTERS MEETING MINUTES
August 16, 2026

President Robert Treece called the meeting to order at 12:30 PM.

Pastor Greene opened the meeting with prayer.

Lee Meyer made a motion to approve the Minutes of the May 17, 2026 Voters Meeting as published in the the Voters Packet. The motion was seconded and approved.

President Treece called the Voters attention to each Director by highlighting points of interest of each Director's report and then asking if there are questions or comments following each report.

President Treece noted that Dave Grosenheider was not present but asked if there are questions concerning the financial report in the Voters Packet. He highlighted several points in that report. The contributions at the end of June were at 51% and expenses were at 47% of projected Work Plan. He reported that we awarded two $5,000 scholarships to each individual. He further mentioned that offerings were down in June but this is typical.

Michael Popp, Vice-President, reported that the Endowment Funds were up 5% year-to-date.

Gary Roepke, Elders, reported that we will have color Worship Folders and the Kings News will be included. Laurie Folken has a broken wrist so Emily Rowland and Nancy Becker are filling in for her at this time. We are currently getting estimates for improvements to the lighting of the Sanctuary for better coloring of the video streaming.

Human Resource Chairman Lee Meyer, will be stepping down from this volunteer position and Stephanie Stapleton will be leaving the part-time position as Assistant Director of the ELC. The Board of Directors has approved the hiring of the part-time Assistant Director of the ELC and Human Resource Administrator. The HR position will be working with staff compensation and the reviewing the Missouri District Compensation Guidelines, the Concordia Health Care and Disability Plan. That job posting was made last week. We are hoping to attract someone from this Congregation. President Treece then thanked Lee for his many years of volunteer service. The Voters responded with applause.

Kristin Murray, Education, reported she has met with DCE Cindy Twillman and Pastor Greene to discuss ways to enhance our Sunday School. Plans are being made for Rally Day on September 13th. This years VBS had 148 children signed up and had excellent week of fun and fellowship and Jesus time.

Leanne Hilligas, ELC Oversight no written report was submitted. The Board of Directors approved a fence for safety of the ELC children to be installed at the south end of the lower level parking to enclose the area between the playground and building. This project will be completed soon.

David Charlton, Property, The committee was busy this summer with a wide range of maintenance, repairs and improvement projects. Some of those projects were painting of a classroom and Cafe area, installation of new blinds in Board Room and Cafe to enhance the areas. Preparation work in the balcony for new organ has been on going. The decking has been screwed down to reduce squeaking, safety railings have been added, new lighting in stairwell, updates to the electrical wiring, new fan installed, new music storage area has been built and installation of new carpet and LVT in balcony and stairwell.

Ross Johnrow, Social Ministry, provides coffee and donuts for Sunday Bible Class and Welcome Center as well as planning for these Voters Meeting Pot Lucks. You can volunteer to be part of this team as this committee provides a lot of various Social Ministries not only at King of Kings but in the Community.

Roger Fangmann , Stewardship, reports along with the financial aspect already discussed the records regarding attendance. The attendance this year is averaging 370 per week compared to 381 last year. This decline is primarily due to a decline of 28% visitors from 2025.

Julia Galutia, Youth, can always use more volunteers for the various activities.

Lee Tieman, Long Range Planning, continues to focus on potential governance restructuring how we make decisions and how we conduct business.

President Treece asked if there were any question or comments.

One question from the floor was where do we stand on the organ fund. Allen Wilson, Business Coordinator, stated that we have a little over $110,000 of the $116,253. We will be receiving progress pictures of the new organ soon and he plans to give an update after Sunday Morning Services in the near future.

Amy Babcock, Communication Specialist, asked that if you have not submitted a photo for the Church Director to please do so.

President Treece mentioned how great it was to see the number young children, high school and college students bring their backpacks for the “Blessing of the Back Packs.” Thanks to Pastor Greene for making phone and written contacts to all these young people!

Martin Oldehoeft in keeping with the brief meeting made a short motion to adjourn the meeting. The motion seconded and approved.

Pastor Clemens closed the meeting with prayer at 12:53 PM.

Dennis Sommerfeld
Secretary

King of Kings Lutheran Church - Kansas City MO
Balance Sheet as of September 30, 2026

Account #	Account Name	YTD Balance
Cash Assets		
1.100.100	NASB Checking	184,074.74
1.100.110	NASB Savings	51,101.37
1.100.200	Security Bank of KC - Payroll Reserve	120,769.95
1.100.210	Security Bank - Money Market	94,789.96
1.100.305	LCEF Sr. LYF Steward Acct	14,845.54
	Total Checking/Savings	**$465,581.56**
1.200.110	Thrivent Financial FPD Account	163,253.57
1.300.101	Schwab/TD Ameritrade Brokerage Shares Account	11,384.15
1.300.105	Endowment - LCMS Foundation	637,637.49
1.500.100	*Accounts Receivable/Clients*	(6,947.30)
	Total Cash Assets	**$1,270,909.47**
Liabilities		
2.100.110	State Tax Withholding	2,307.50
2.100.120	City Tax Withholding	1,367.93
	Total Payroll Liabilities	**$3,675.43**
2.000.000	*Accounts Payable/Vendors*	7,187.45
	Total Liabilities	**$10,862.88**
Fund Balances		
Cash On Hand		
3.100.000	General Operating Fund	94,365.75
3.700.107	Savings Fund Balance	126,421.73
3.800.125	LCMS -- KOK Savings Balance	201,042.97
	Total Cash On Hand	**$421,830.45**
Congregational Designated Fund Balance		
3.100.200	Music Ministry Fund	1,607.63
3.301.000	*Properties Restricted Funds Balance*	
3.301.100	Kitchen Equipment Balance	143.73
3.301.110	Maintenance Escrow Fund Balance	69,155.30
3.301.125	Security for Property Balance	5,833.05
	Total Properties Restricted Funds Balance	*$75,132.08*
3.500.520	ELC Financial Needs Balance	31,259.00
3.500.600	Spirit Wear Balance	5,799.45
3.600.150	Sr. LYF Nat'l Savings	22,104.80
3.700.000	Parish Nursing Funds	170.20
3.700.106	Banner Fund Balance	665.02
3.700.200	Thrivent Choice Dollars	5,920.05
3.701.000	*Outreach Ministries Balance*	
3.701.100	Backpack Program Balance	3,416.53
3.701.101	Mission Trips Balance	(160.00)
3.701.103	Social Ministries Balance	3,561.62
3.701.105	Sun. Sch. Mission Outreach Balance	6,167.44
	Total Outreach Ministries Balance	*$12,985.59*
3.701.500	Media Outreach Balance	3,299.00
3.702.000	*Special Allocated Escrow Funds Balance*	
3.702.101	Technology Escrow Funds Balance	26,820.79
	Total Special Allocated Escrow Funds Balance	*$26,820.79*
	Total Congregational Designated Funds	**$185,763.61**
Donor Restricted Funds		
3.301.130	Organ Capital Campaign Balance	90,069.89

King of Kings Lutheran Church - Kansas City MO
Balance Sheet as of September 30, 2026

Account #	Account Name	YTD Balance
3.401.000	*KOK Memorial Funds Balance*	
3.401.115	Sluter, Mildred Memorial Balance	88.81
3.401.118	Knuth, Frances Memorial Balance	1,090.56
3.401.149	Smith, Ernest Memorial Balance	2,565.00
3.401.159	Anderson, Esther Memorial Balance	1,700.00
3.401.160	Lein, Larry Memorial Balance	1,520.00
3.401.197	ELC Memorial Gifts Balance	346.68
3.401.199	General Memorials Balance	2,083.77
	Total KOK Memorial Funds Balance	*$9,394.82*
3.500.510	ELC Tuition Grant Fund	9,065.38
3.601.000	*Fundraising Programs Balance*	
3.601.100	ELC Fundraising Balance	20,400.57
3.601.101	Jr. LYF Fundraising Balance	4,486.99
3.601.102	Sr. LYF Fundraising Balance	33,058.51
	Total Fundraising Programs Balance	*$57,946.07*
3.700.400	Discretionary Fund	17,518.10
3.705.100	Global Missions Fund Balance	5,143.12
3.800.050	*Endowment Holding Funds Balance*	
3.800.055	Building Fund Gifts Balance	10,994.95
3.800.060	Church Worker Scholarship Gifts Balance	4,100.39
	Total Endowment Holding Funds Balance	*$15,095.34*
3.800.100	*King of Kings Endowment Fund Balance*	
3.800.110	LCMS -- Building Fund Balance	196,267.09
3.800.115	LCMS -- Preschool Memorial Fund Balance	43,926.49
3.800.120	LCMS -- Professional Church Workers Balance	40,356.98
3.800.130	LCMS -- Future Missions Fund Balance	156,043.96
	Total King of Kings Endowment Fund Balance	*$436,594.52*
3.801.001	*Pass Through Funds Balance*	
3.801.100	Pass Through Balance	11,625.29
	Total Pass Through Funds Balance	*$11,625.29*
	Total Donor Restricted Funds	**$652,452.53**
	Total Fund Balances	**$1,260,046.59**
	Total Liabilities and Fund Balances	**$1,270,909.47**

King of Kings Lutheran Church - Kansas City MO
Treasurer's Report as of September 2026 (Treasurer's Report - Budget Accounts)

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	% of Annual Budget
Income					
4.100.100	Contributions - Weekly	74,289.95	830,022.42	1,153,395.00	72
	Contribution Income	**$74,289.95**	**$830,022.42**	**$1,153,395.00**	**72**
4.100.200	Interest income	265.38	7,151.24	7,500.00	95
4.100.250	Building Rental Income	0.00	850.00	2,000.00	43
4.100.260	Wedding Income	0.00	0.00	300.00	0
4.135.120	VBS Income	0.00	87.92	200.00	44
4.135.125	NLSA Assessment Income	40.00	1,491.00	1,000.00	149
4.145.110	Worship Folders Income	0.00	0.00	100.00	0
4.145.120	Lutheran Witness Income	0.00	792.00	600.00	132
4.145.140	Worship Flowers Income	0.00	1,428.36	1,850.00	77
4.165.105	Hospitality Food and Drink Income	150.61	1,628.28	1,400.00	116
4.165.200	Bereavement Income	0.00	1,685.00	500.00	337
4.800.200	ELC - 12 Tuition Assistance Income	436.00	3,172.83	18,000.00	18
	Other Program Income	**$891.99**	**$18,286.63**	**$33,450.00**	**55**
4.501.110	ELC Kings Kamp Tuition	0.00	53,790.00	54,755.00	98
4.501.111	ELC Kings Kamp Activity Fee	0.00	0.00		
4.501.112	ELC Kings Kamp Before/After Care	0.00	14,500.00	15,000.00	97
4.501.200	ELC Kings Kamp Enrollment Fee	0.00	7,500.00	3,000.00	250
	Total King's Kamp Income	**$0.00**	**$75,790.00**	**$72,755.00**	**104**
4.500.100	ELC Tuition Income	25,076.80	177,936.05	288,495.00	62
4.500.104	ELC Before and After Care Income	3,494.90	28,499.90	35,341.00	81
4.500.105	ELC Late Fees	0.00	45.00	0.00	0
4.500.110	ELC Previous Year Surplus	0.00	0.00	13,200.00	0
4.500.122	ELC Processing Fee Income	0.00	0.00		
4.500.200	ELC Enrollment Income	840.00	9,645.00	15,969.00	60
4.500.201	ELC Before and After Care Enrollment Income	65.00	1,160.00	1,219.00	95
4.500.300	ELC Endowment Withdrawal	0.00	0.00		
4.500.320	ELC Kids Night Out Income	0.00	0.00	1,000.00	0
	Total PreSchool Income	**$29,476.70**	**$293,075.95**	**$427,979.00**	**68**
	Total Income	**$104,658.64**	**$1,141,385.00**	**$1,614,824.00**	**71**
Expense					
5.101.100	Senior Pastor Base Salary	6,390.30	57,512.70	76,684.00	75
5.101.110	Senior Pastor Housing Allow	2,500.00	22,500.00	30,000.00	75
5.101.115	Senior Pastor Travel Exp	352.36	5,965.49	8,153.00	73
5.101.120	Senior Pastor Concordia Plan	3,263.67	29,373.03	39,164.00	75
5.101.125	Senior Pastor HSA	294.56	2,651.04	3,535.00	75
5.101.135	Senior Pastor Professional Exp	0.00	1,534.85	1,593.00	96
5.101.140	Assistant Pastor Base Salary	3,391.06	30,519.54	40,693.00	75
5.101.141	Assistant Pastor Housing Allowance	3,391.06	30,519.54	40,693.00	75
5.101.142	Assistant Pastor Travel Exp	305.95	2,204.31	3,754.00	59
5.101.143	Assistant Pastor Concordia Plan	1,632.82	14,695.38	19,594.00	75
5.101.144	Assistant Pastor Prof. Expense	0.00	994.62	1,593.00	62
5.101.148	Assistant Pastor HSA	120.56	1,085.04	1,447.00	75
5.101.150	DCE Base Salary	4,044.76	36,402.84	48,537.00	75
5.101.151	DCE Housing Allowance	4,044.76	36,402.84	48,537.00	75
5.101.152	DCE Travel Exp	52.93	940.67	1,900.00	50
5.101.153	DCE Concordia Plan	1,751.10	15,759.90	21,013.00	75
5.101.154	DCE Prof. Expense	0.00	336.22	475.00	71
5.101.157	DCE HSA	120.56	1,085.04	1,447.00	75

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	% of Annual Budget
5.103.100	Organist Salary	566.00	13,790.05	19,401.00	71
5.103.106	Choir Director Salary	853.00	7,677.00	10,236.00	75
5.103.107	Accompanist Salary	0.00	549.00	5,032.00	11
5.103.108	Bell Choir Salary	726.00	5,082.00	7,260.00	70
5.103.109	Music Ministry Special Music	0.00	1,800.00	6,000.00	30
5.103.110	Northland Lutheran Mass Choir Festival	0.00	650.00	500.00	130
5.103.112	Music - Professional Education**	0.00	0.00		
5.106.100	Admin. Secretary Salary	4,428.88	37,741.80	50,211.00	75
5.106.110	Admin. Secretary Concordia Plan	1,309.17	11,782.53	15,713.00	75
5.106.115	Admin. Secretary HSA	120.56	1,085.04	1,447.00	75
5.106.120	Admin. Secretary Prof. Expense	0.00	0.00		
5.106.121	Communication Specialist Salary	3,040.00	27,360.00	36,480.00	75
5.106.122	Communication Specialist Concordia Plan	378.48	3,406.32	4,542.00	75
5.106.123	Business Coordinator Salary	3,843.44	34,590.96	46,121.00	75
5.106.124	Business Coordinator Concordia Plan	478.50	4,306.50	5,742.00	75
5.106.199	Staff Appreciation	0.00	150.00	2,005.00	7
5.115.100	Payroll Tax Expense	1,077.68	10,837.49	16,223.00	67
	Total Compensation	**$48,478.16**	**$451,291.74**	**$615,725.00**	**73**
5.120.100	Electricity Expense	3,135.28	28,648.29	45,000.00	64
5.120.120	Telephone Expense	0.00	126.38	250.00	51
5.120.130	Trash Expense	180.00	1,620.00	2,500.00	65
5.120.140	Water Expense	585.53	3,351.16	6,000.00	56
	Total Utilities Expense	**$3,900.81**	**$33,745.83**	**$53,750.00**	**63**
5.120.131	Snow Removal	0.00	500.00	4,000.00	13
5.125.100	Bldg. & Prop. Maintenance	401.26	11,125.23	20,000.00	56
5.125.101	Inspections, Fees, Permits	0.00	2,065.61	5,000.00	41
5.125.103	Organ & Piano Maintenance	0.00	0.00	500.00	0
5.125.104	Elevator Maint and Fees	169.00	1,656.50	2,500.00	66
5.125.105	Janitorial Service	3,654.00	32,886.00	43,848.00	75
5.125.106	Janitorial Supplies	0.00	2,615.38	5,500.00	48
5.125.107	Janitorial Special Event Cleaning	150.00	1,600.00	1,200.00	133
5.125.109	Electrical Labor Expense	0.00	0.00	2,000.00	0
5.125.115	Maintenance Escrow	5,000.00	45,000.00	60,000.00	75
5.125.120	W/C & Property Insurance	0.00	16,615.38	26,500.00	63
5.125.125	Security Expenses	145.59	2,950.54	2,500.00	118
5.125.130	Future Ministries**	0.00	0.00	0.00	0
	Total Property Expense	**$9,519.85**	**$117,014.64**	**$173,548.00**	**67**
5.130.100	Office Supplies	1,453.90	7,694.27	8,586.00	90
5.130.102	Background Checks	0.00	390.00	360.00	108
5.130.105	Payroll Processing Exp.	5.29	843.58	200.00	422
5.130.106	Payroll W2, W4, and 1099 Filings	0.00	215.85	150.00	144
5.130.110	Postage	0.00	787.75	793.00	99
5.130.120	Maint. Agree/Computer Support	0.00	5,579.95	7,293.00	77
5.130.130	Office Equipment Expense	0.00	0.00	0.00	0
5.130.132	Technology Escrow	846.75	7,620.75	10,161.00	75
	Total Office Expense	**$2,305.94**	**$23,132.15**	**$27,543.00**	**84**
5.135.100	Sunday School Supplies	589.13	3,209.65	2,500.00	128
5.135.120	Vacation Bible School	0.00	3,580.52	3,000.00	119
5.135.130	Adult Ed./Midweek Classes/Books	0.00	659.33	1,500.00	44
5.135.131	Fall Confirmation Retreats	1,075.00	1,658.35	4,000.00	41

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	% of Annual Budget
5.135.132	Confirmation Reception	0.00	447.80	400.00	112
5.135.133	Heit's Point Campership	0.00	2,500.00	6,500.00	38
5.135.134	Confirmation Curriculum	0.00	137.76	1,000.00	14
5.135.135	Library Expenses	0.00	0.00	300.00	0
5.135.150	NLSA Assessment	3,713.33	33,783.31	46,740.00	72
5.800.200	ELC - 12 Tuition Assistance Expense	5,578.39	31,912.78	46,750.00	68
5.800.205	Tuition Assistance Fundraising Expense	107.11	474.48	4,000.00	12
	Total Education Expense	**$11,062.96**	**$78,363.98**	**$116,690.00**	**67**
5.140.100	District & Synod Missions	2,854.00	25,686.00	34,248.00	75
5.140.110	LUMA - Good Shepherd Mission	250.60	2,255.40	3,007.00	75
5.140.111	Our Redeemer Mission	831.42	7,482.78	9,977.00	75
5.140.120	Heit's Point Outdoor Ministries	285.00	2,565.00	3,420.00	75
5.140.121	General Missions	0.00	6,279.00	6,279.00	100
5.140.122	Missionary Expenses	0.00	0.00	308.00	0
	Total Missions	**$4,221.02**	**$44,268.18**	**$57,239.00**	**77**
5.145.100	Worship Supplies	699.98	3,979.12	6,602.00	60
5.145.101	Worship Technology	0.00	3,019.15	3,010.00	100
5.145.120	Lutheran Witness	529.45	4,231.40	6,984.00	61
5.145.130	Guest Speakers	0.00	0.00	225.00	0
5.145.140	Altar Flowers	195.00	2,171.25	3,690.00	59
5.145.145	Banners	0.00	21.30	150.00	14
5.150.100	Music Supplies	181.50	1,014.23	1,350.00	75
	Total Worship Expense	**$1,605.93**	**$14,436.45**	**$22,011.00**	**66**
Total Misc. Program Expense					
5.155.110	Evangelism - Special Events	0.00	758.99	2,800.00	27
5.155.125	Evangelism - Materials/Supplies	0.00	0.00	1,200.00	0
5.155.129	Social Media Production Expense	3,138.65	24,925.79	28,570.00	87
5.160.100	Stewardship Expense	115.58	1,081.11	3,000.00	36
5.165.100	Social Ministry	0.00	0.00	1,300.00	0
5.165.105	Hospitality Food and Drink Expense	390.48	3,797.36	8,500.00	45
5.165.115	Backpack Program	301.12	810.05	4,000.00	20
5.165.200	Bereavement Ministry	0.00	2,687.69	3,000.00	90
5.165.205	Long Range Planning	0.00	0.00		
5.170.100	Sr. LYF Program	2,095.00	9,298.08	16,400.00	57
5.170.101	Jr. LYF Program	224.97	5,493.94	8,200.00	67
5.170.105	Youth Ministry Events	0.00	464.60	4,000.00	12
5.170.106	Young Adults Ministry	0.00	1,008.72	3,000.00	34
5.170.108	Young Families Ministry	0.00	275.99	0.00	0
5.170.115	LYF National Gathering Escrow	1,000.00	9,000.00	12,000.00	75
5.175.100	Convention Assessment	0.00	1,344.00	2,688.00	50
5.175.105	General Communications Expense	767.95	7,358.51	10,723.00	69
5.175.106	Communication Specialist Business Exp	92.88	792.84	2,735.00	29
5.175.107	Business Coordinator Business Expense	0.00	0.00	2,736.00	0
5.175.108	Advertising Expense	0.00	127.40	2,275.00	6
5.180.100	Non-Budget Expenditures	0.00	0.00		
	Total Misc. Program Expense	**$8,126.63**	**$69,225.07**	**$117,127.00**	**59**
5.500.100	ELC Director Base Pay	6,319.42	53,761.65	75,833.00	71
5.500.101	ELC Director Conc. Plan	2,377.66	21,365.48	28,532.00	75
5.500.102	ELC Director HSA	0.00	0.00	2,817.00	0
5.500.110	ELC Assist. Dir. & HR Coordinator Base Pay	454.73	7,915.40	15,865.00	50

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	% of Annual Budget
5.500.120	ELC Teachers Base Pay	6,529.99	84,618.52	114,764.00	74
5.500.122	ELC Teachers HSA	0.00	0.00	0.00	0
5.500.124	ELC Teachers Conc. Plan	633.96	7,270.37	10,547.00	69
5.500.130	ELC Aides Base Pay	6,577.26	42,202.84	67,726.00	62
5.500.190	ELC Payroll Tax	1,672.26	17,688.63	24,815.00	71
5.500.300	ELC Prof. Education	0.00	0.00	1,100.00	0
5.525.120	ELC Workers Comp Insurance	0.00	4,232.37	3,500.00	121
	Total Preschool Compensation	**$24,565.28**	**$239,055.26**	**$345,499.00**	**69**
5.500.140	ELC Before and After Care Base Pay	2,464.35	14,189.23	20,094.00	71
5.500.141	ELC Before and After Care Conc. Plan	0.00	0.00		
	Total Before and After Care Expense	**$2,464.35**	**$14,189.23**	**$20,094.00**	**71**
5.501.111	ELC Kings Kamp Instructor Pay	0.00	14,200.60	14,179.00	100
5.501.112	ELC Kings Kamp Aide/Asst. Pay	0.00	12,776.30	10,327.00	124
5.501.113	ELC Kings Kamp Before/After Care Lead Pay	0.00	0.00		
5.501.114	ELC Kings Kamp Before/After Care Aide Pay	0.00	6,186.66	5,596.00	111
5.501.116	ELC Kings Kamp Supplies	0.00	430.12	900.00	48
5.501.118	ELC Kings Kamp Processing Fees	0.00	0.00	2,183.00	0
	Total Kings Kamp Expense	**$0.00**	**$33,593.68**	**$33,185.00**	**101**
5.500.145	ELC Before and After Care Supplies	189.10	550.46	800.00	69
5.500.146	ELC Before and After Care Processing Fee	0.00	0.00	1,097.00	0
5.500.302	ELC Graduation	0.00	435.28	500.00	87
5.500.304	ELC Hospitality / Staff Appreciation	80.00	698.16	500.00	140
5.500.310	ELC Classroom Supplies	856.03	5,896.56	9,842.00	60
5.500.311	ELC Field Trips	0.00	785.00	1,500.00	52
5.500.312	ELC Marketing/Advertising	33.00	1,279.94	3,300.00	39
5.500.313	ELC Classroom Furniture/Furnishings/Supplies	0.00	899.11	500.00	180
5.500.314	ELC Technology	0.00	746.04	1,068.00	70
5.500.315	ELC Physical Education Equipment	0.00	278.92	500.00	56
5.500.316	ELC Background Check	19.00	174.50	252.00	69
5.500.317	ELC Tuition Debt	0.00	0.00	1,420.00	0
5.500.318	ELC Special Events	0.00	242.93	1,000.00	24
5.500.319	ELC Processing Fee Expense	379.85	8,941.15	9,134.00	98
5.500.320	ELC Kidz Night Out Expenses	0.00	0.00	1,000.00	0
	Total Preschool Expense	**$28,586.61**	**$307,766.22**	**$431,191.00**	**71**
	Total Expense	**$117,807.91**	**$1,139,244.26**	**$1,614,824.00**	**71**
	Difference	**($13,149.27)**	**$2,140.74**	**$0.00**	

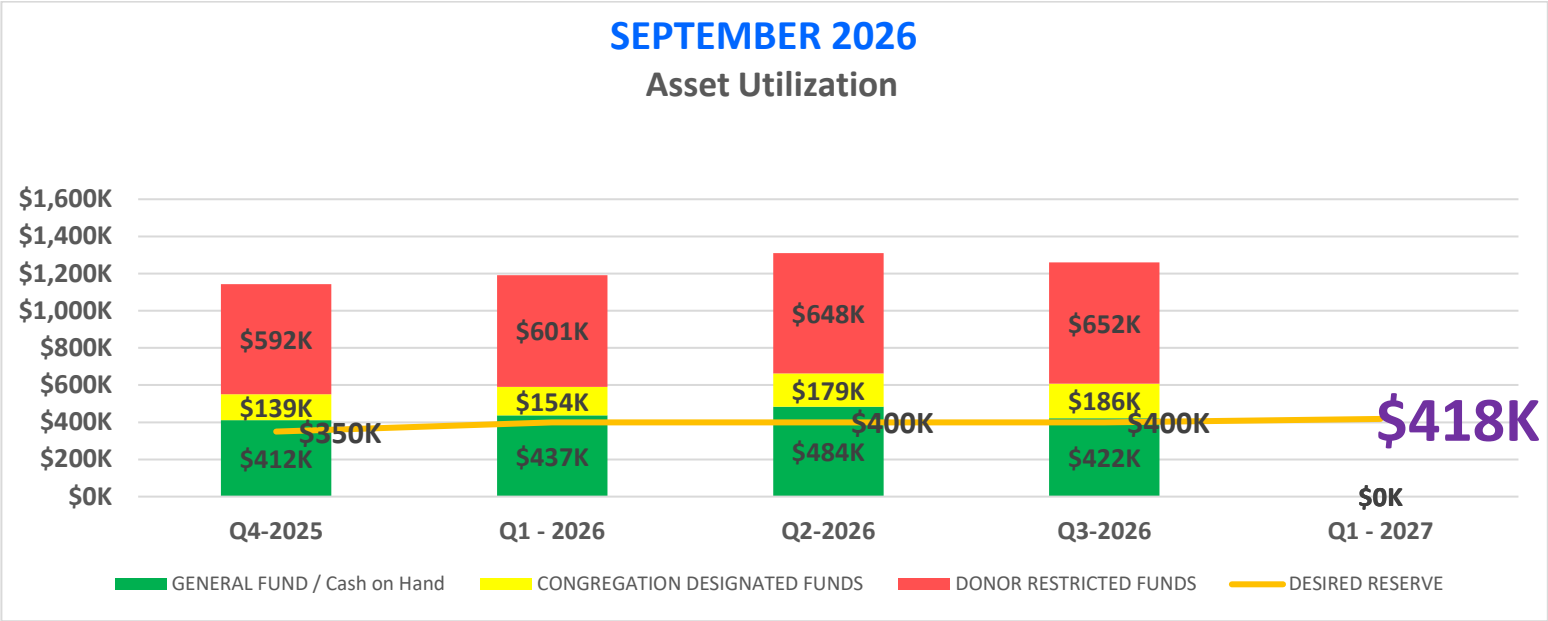
King of Kings Lutheran Church - Kansas City MO
Consolidated Fund Activity Report for September 2026

Monday, October 12, 2026

Account #	Account Name	Beg Balance	Receipts	Disbursements	Transfers/JE's	End Balance
3.100.000	General Operating Fund	107,515.02	104,658.64	117,807.91	0.00	94,365.75
3.100.200	Music Ministry Fund	1,607.63	0.00	0.00	0.00	1,607.63
3.301.000	*Properties Restricted Funds Balance*					
3.301.100	Kitchen Equipment Balance	143.73	0.00	0.00	0.00	143.73
3.301.110	Maintenance Escrow Fund Balance	79,083.28	5,000.00	14,927.98	0.00	69,155.30
3.301.125	Security for Property Balance	5,833.05	0.00	0.00	0.00	5,833.05
3.301.130	Organ Capital Campaign Balance	81,074.89	8,995.00	0.00	0.00	90,069.89
3.401.000	*KOK Memorial Funds Balance*					
3.401.115	Sluter, Mildred Memorial Balance	168.58	0.00	79.77	0.00	88.81
3.401.118	Knuth, Frances Memorial Balance	1,090.56	0.00	0.00	0.00	1,090.56
3.401.149	Smith, Ernest Memorial Balance	2,565.00	0.00	0.00	0.00	2,565.00
3.401.159	Anderson, Esther Memorial Balance	1,700.00	0.00	0.00	0.00	1,700.00
3.401.160	Lein, Larry Memorial Balance	1,170.00	350.00	0.00	0.00	1,520.00
3.401.161	Calvin, Gayl Memorial Balance	0.00	2,000.00	2,000.00	0.00	0.00
3.401.197	ELC Memorial Gifts Balance	346.68	0.00	0.00	0.00	346.68
3.401.199	General Memorials Balance	5,683.77	100.00	3,700.00	0.00	2,083.77
3.500.510	ELC Tuition Grant Fund	9,065.38	0.00	0.00	0.00	9,065.38
3.500.520	ELC Financial Needs Balance	31,259.00	0.00	0.00	0.00	31,259.00
3.500.600	Spirit Wear Balance	5,799.45	0.00	0.00	0.00	5,799.45
3.600.150	Sr. LYF Nat'l Savings	21,104.80	1,000.00	0.00	0.00	22,104.80
3.601.000	*Fundraising Programs Balance*					
3.601.100	ELC Fundraising Balance	20,300.57	100.00	0.00	0.00	20,400.57
3.601.101	Jr. LYF Fundraising Balance	4,661.70	1,025.29	1,200.00	0.00	4,486.99
3.601.102	Sr. LYF Fundraising Balance	33,215.57	292.94	450.00	0.00	33,058.51
3.700.000	Parish Nursing Funds	170.20	0.00	0.00	0.00	170.20
3.700.106	Banner Fund Balance	665.02	0.00	0.00	0.00	665.02
3.700.107	Savings Fund Balance	126,421.73	0.00	0.00	0.00	126,421.73
3.700.200	Thrivent Choice Dollars	5,681.05	239.00	0.00	0.00	5,920.05
3.700.400	Discretionary Fund	16,751.20	766.90	0.00	0.00	17,518.10
3.701.000	*Outreach Ministries Balance*					
3.701.100	Backpack Program Balance	3,416.53	0.00	0.00	0.00	3,416.53
3.701.101	Mission Trips Balance	(160.00)	0.00	0.00	0.00	(160.00)
3.701.103	Social Ministries Balance	3,561.62	0.00	0.00	0.00	3,561.62
3.701.105	Sun. Sch. Mission Outreach Balance	5,969.50	197.94	0.00	0.00	6,167.44
3.701.500	Media Outreach Balance	3,299.00	0.00	0.00	0.00	3,299.00
3.702.000	*Special Allocated Escrow Funds Balance*					
3.702.101	Technology Escrow Funds Balance	25,974.04	846.75	0.00	0.00	26,820.79

King of Kings Lutheran Church - Kansas City MO
Consolidated Fund Activity Report for September 2026

Account #	Account Name	Beg Balance	Receipts	Disbursements	Transfers/JE's	End Balance
3.705.100	Global Missions Fund Balance	5,088.03	1,804.09	1,749.00	0.00	5,143.12
3.800.050	*Endowment Holding Funds Balance*					
3.800.055	Building Fund Gifts Balance	10,844.95	150.00	0.00	0.00	10,994.95
3.800.060	Church Worker Scholarship Gifts Balance	4,100.39	0.00	0.00	0.00	4,100.39
3.800.100	*King of Kings Endowment Fund Balance*					
3.800.110	LCMS -- Building Fund Balance	193,826.78	2,529.15	88.84	0.00	196,267.09
3.800.115	LCMS -- Preschool Memorial Fund Balance	43,380.32	566.05	19.88	0.00	43,926.49
3.800.120	LCMS -- Professional Church Workers Balance	39,855.19	520.06	18.27	0.00	40,356.98
3.800.130	LCMS -- Future Missions Fund Balance	154,103.76	2,010.83	70.63	0.00	156,043.96
3.800.125	LCMS -- KOK Savings Balance	198,543.27	2,590.70	91.00	0.00	201,042.97
3.801.001	*Pass Through Funds Balance*					
3.801.100	Pass Through Balance	9,208.46	2,416.83	0.00	0.00	11,625.29
Total		**$1,264,089.70**	**$138,160.17**	**$142,203.28**	**$0.00**	**$1,260,046.59**



The purpose of this chart is to provide a quick summary of the Balance Sheet, a vital financial report. The data on this report aligns with the Balance Sheet but is presented in a chart format rounding to the nearest thousand.

The chart has condensed all accounts on the Balance Sheet, except for "Cash Assets" and "Liabilities" into three categories:

1. GENERAL FUND –

This is cash on hand. This represents balances for the Balance Sheet accounts General Operating Fund, Savings Fund Balance, and LCMS -- KOK Savings Balance.

The General Operating Fund account is used to pay King of Kings expenses.

2. CONGREGATION DESIGNATED FUNDS –

These accounts represent needs the congregation identified in a prior voter's meeting. All accounts in this category are reflected in the Balance Sheet with a subtotal.

Since these accounts are congregation designated, if a financial need for King of Kings was to arise and cash was short the congregation could vote to utilize this money in other ways.

3. DONOR RESTRICTED FUNDS –

These accounts have various restrictions. The balance from these accounts are dollars that were donated by individuals who specified how the money should be used. All accounts in this category are reflected in the Balance Sheet with a subtotal.

Donor restricted accounts carry legal implications. Donors must agree to change from their original directive.

READING THE CHART –

- The far left column of data is meant to represent King of Kings total for Funds and Liabilities.
- The report is by quarter with historical data.
- The vertical gold line going through each quarter represents the amount of desired cash reserve to cover major expenditures. This number equates to 3 months of expenses. Each year this reserve will be adjusted for inflation, salary increases, etc. If the General Fund ($484k for June) falls below the $400k desired reserve it would mean we have spent money from the reserve. This could happen over time but the goal would be to replenish as soon as possible.

King of Kings 2027 Compensation Budget

Introduction:

The King of Kings 2027 Compensation Budget was developed using the following process:

1. All compensation budget proposals were developed and approved by the Human Resources Committee. The Human Resource Committee submitted:
   i. The Called worker, administrative assistant, Part-time Communication Specialist and auxiliary workers proposals to the Board of Elders for their consideration and approval.
   ii. The Early Learning Center Oversight Board Director for consideration and approval by the Early Learning Center Oversight Board.
   iii. The Part-time Business Coordinator reports to the Treasurer and therefore, their compensation proposal was presented to the Treasurer for their consideration and approval.
2. The compensation budget proposals approved by the Human Resources Committee, the Board of Elders, the Early Learning Center Oversight Board, and the Treasurer were incorporated into the 2027 budget and reviewed with the Board of Directors for their consideration and final approval prior to presentation to the Voter's Assembly.

Note: The Human Resources Committee members are: Gary Roepke (Head Elder), Lee Meyer (Elder designated by Head Elder to be the Chairman of the Committee), Leanne Hilligas (Early Learning Center Oversight Board Director), Crysti Deininger, Barbara Davis, and Ex officio members: David Grosenheider (Treasurer) and Robert Treece (President of the Board of Directors).

Proposed King of Kings 2027 Compensation Budget

1. **Pastor Greene**[1] - $110,895 Total of Base ($80,895) and Housing Allowance ($30,000). 3.95% increase from 2026. 100% of Missouri District Guidelines.
2. **Pastor Clemens** - $85,342 Total of Base ($42,671) and Housing Allowance ($42,671). 4.86% increase from 2026. 100% of Missouri District Guidelines.
3. **Cindy Twillman** - $100,997 Total of Base ($50,499) and Housing Allowance ($50,498). 4.04% increase from 2026. 100% of Missouri District Guidelines.

[1] District guidelines provide total compensation figures. The split between base income and housing allowance is a distinction made for income tax purposes and the church designates them according to the request of the called church workers.

4. Early Learning Center Director, Teachers and Aides

The 2027 Early Learning Center Teacher and Aide Budget was developed as follows:

i. When new Early Learning Center teachers start with relevant teaching experience and a BS in early childhood education or elementary education, they are given credit for relevant prior experience up to 10 years.

ii. King of Kings starting compensation schedule for teachers mirrors the Missouri District Guidelines using King of Kings current starting compensation as the "zero" experience starting point. This is 92.35% of the Missouri District guidelines for Called teachers. The Human Resources Committee reviews and maintains this on an annual basis. This schedule is used to determine starting teacher compensation and annual increases for teachers with less than 10 years of experience.

iii. In 2026, for the 2026-2027 school year, King of Kings hired two "Associate" Teachers. One has a BS degree in Biology and early education experience as the Before & After Care Lead and an Aide at King of Kings. The other has a BS degree in Sport's Management and early education experience as an Aide at King of Kings. Since they did not have a BS degree in early childhood education or elementary education and no Missouri Educator's Certificate, their starting compensation was set at 75% of King of Kings scale. If they as Associate Teachers performed appropriately, according to our agreement, their compensation in 2028 increased to 85% of the King of Kings scale and in 2029 to 95% of the scale. With continued appropriate performance, they will remain at 95% of scale. If at any time they get a valid Missouri Educator's Certificate, their compensation will be increased to 100% of the King of Kings scale.

iv. For 2027, the Budget increases the Early Learning Center teachers' compensation with 10 years of experience or more by the same percentage that the Missouri District Guidelines for Called teachers' increases from 2026 to 2027 for a teacher with 9 years of experience going to 10 years of experience. This increase is 4.75%.

v. For 2027, the Budget also increases the Early Learning Center Aides' compensation by the same percentage that the Missouri District Guidelines for Called teachers' increases from 2026 to 2027 for a teacher with 9 years of experience going to 10 years of experience. This increase is 4.75%.

vi. Stating compensation for Early Learning Center Aides historically has been Missouri Minimum Wage. Missouri's minimum wage for 2027 will remain at the 2026 rate of $15 per hour.

Early Learning Center Director - $79,432.
As a reminder, at its February 2022 Meeting, the Voters Assembly approved a proposal to establish an Early Learning Center Summer Kamp program during the Summer of 2022. As was presented in the proposal, this made the Early Learning Center Director an employee whose compensation is on a 12-month basis instead of a 10-month basis. The Summer Kamp program had a very good beginning. Therefore, it has become part of the ongoing Early Learning Center annual program and the Early Learning Center Director will continue to be compensated on a 12-month basis. The Director's 2027 12-month basis salary was increased by 4.75%, consistent with the Early Learning Center Teachers with 10 years of experience or more.
This is a Full-time position and is eligible for all Concordia Plan benefits.
Early Learning Center Assistant Director & Human Resources Coordinator - $26,187
During the 2021-2022 school year the Early Learning Center Oversight Board recognized that the administrative workload associated with the Early Learning Center rose to the level that it consumed a significant amount of the Early Learning Center Director's time and prevented her from being able to focus on the continuous development/improvement of this important ministry. Therefore, the Early Learning Center Oversight Board budgeted for a Part-time Administrative Assistant to do this work beginning January 1, 2023. This position accomplished the desired goals but the workload of the ELC Director has continued to increase. Also, there are Human Resources activities that have been done by volunteers that need to be accomplished by paid staff. Therefore, a new upgraded salaried position has been created to accomplish these important responsibilities. The 2027 budget assumes this job will work 20 hours per week for 50 weeks per year for a salary of $26,187 per year.
Since they work 20 hours per week on average, they are not eligible for the Concordia Benefits.
Early Learning Center Class Schedule
The Early Learning Center is planning the following class schedules for the respective school years:

- 2026-2027 School Year
  Enrollment for this school year is down significantly from the 2025-2026 school year. The 2025-2026 school year ended with 55 students and the 2026-2027 school year is beginning with 44. Although not all of the factors are known as to why this is, a significant factor seems to be broader tuition subsidized opportunities at the public schools and lower birth rate for the 3-year-old category. As a result of this significant reduction, the ELC has designed teaching schedules in an attempt to improve teacher time capacity utilization without losing enrollment. This has resulted in the following:
  - 163 Classroom days for Monday through Friday classes.
  - 101 Classroom days for Tuesday, Wednesday, Thursday classes.
  - 175 Teacher work days for Monday through Friday Teachers.

- 113 Teacher work days for Tuesday, Wednesday, Thursday Teachers.
- Two Full-Day, Monday through Friday, classes staffed with two Full-Day-5-Day Associate teachers and the equivalent of four Half-Day-5-Day aides.
- One Full-Day, Tuesday, Wednesday, Thursday class staffed with one Full-Day-3-Day teacher, and the equivalent of two Half-Day-3-Day aides.
- Before & After Care provided.
- The above teaching schedule and assumed enrollment results in 88% teaching capacity utilization.

- 2027-2028 School Year
  Enrollment for the 2027-2028 school year is expected to increase from 42 to 50 students consistent with history prior to the 2026-2027 school year.
  - 163 Classroom days for Monday through Friday classes.
  - 101 Classroom days for Tuesday, Wednesday, Thursday classes.
  - 175 Teacher work days for Monday through Friday Teachers.
  - 113 Teacher work days for Tuesday, Wednesday, Thursday Teachers.
  - Two Full-Day, Monday through Friday, classes staffed with two Full-Day-5-Day Associate teachers and the equivalent of four Half-Day-5-Day aides.
  - Two Full-Day, Tuesday, Wednesday, Thursday classes staffed with two Full-Day-3-Day teachers, and the equivalent of four Half-Day-3-Day aides.
  - Before & After Care provided.
  - The above teaching schedule and assumed enrollment results in essentially 82% teaching capacity utilization.

Early Learning Center Teachers - $86,202

As described above.

All teachers are exempt employees, meaning that they are not eligible to be paid overtime.

The “Full-Day-5-Day Associate” teachers work more than 30 hours per week and, therefore, are eligible for Concordia Plan benefits including health care.

The “Full-Day-3-Day” teachers work more than 20 hours per week but less than 30 hours per week and, therefore, are eligible for the Concordia Retirement Plan (CRP) and Concordia Disability and Survivor Plan (CDSP) benefits, but are not eligible for the Concordia Health Plan (CHP) benefit.

Early Learning Center Aides - $58,155

4.75% hourly rate increase as described above.

Starting hourly compensation for new aides is minimum wage which is $15.00 per hour.

All aides are nonexempt employees and are eligible to be paid overtime if they work more than 40 hours per week. All “Half-Day” aides are scheduled to work less than 20 hours per week; they are not eligible for Concordia Plan Benefits.

Before & After Care Compensation - $20,801
4.75% hourly rate increase as described above.
The Early Learning Center began offering Before & After Care in January of 2022. The program was developed and refined from January through May of 2022. It was also offered during the 2022 Summer Kamp. The Early Learning Center Oversight Board has determined that Before & After Care is a very important element in the entire Early Learning Center Program which has expanded overall enrollment. Therefore, Before & After Care is included in the 2027 Work Plan.
The 2027 budget includes a Lead and the equivalent of two Before & After assistants. These aides are on the same pay scale as classroom aides and also work as classroom aides as necessary.
"Before Care" is planned between the hours of 7:00 AM and 9:00 AM. "After Care" is planned between the hours of 3:00 PM and 5:45 PM. The Before & After Care assistants are scheduled to work less than 20 hours per week and, therefore, are not eligible for Concordia Plan Benefits.

Total 2027 Early Learning Center Compensation = $270,777

5. **Kings Kamp Instructors, Assistants and Before & After Care**
King of Kings' Early Learning Center launched Kings Kamp program during the Summer of 2022. It was very successful. It has been an important source of income for the ELC. Also, it is believed that it has enhanced enrollment in the Early Learning Center each school year. Therefore, it continues to be a part of the Work Plan for 2027. The compensation associated with Kings Kamp is for instructors, assistants, and Before & After Care. Many of the Summer Kamp employees are college students home for the summer as well as high school students. The program is 8.5 weeks during the summer beginning after Memorial Day.
Kings Kamp employees are not eligible for Concordia Plan benefits.

Total 2027 Kings Kamp Compensation = $34,739

Grand Total ELC and Kings Kamp Compensation = $305,516

The following percentage increases are set to be consistent with the Early Learning Center teacher and aide increases:

6. **Administrative Assistant** – $52,586. 4.75% increase from $24.07 to $25.21/hour. This is a Full-time position and is eligible for all Concordia Plan benefits.
7. **Part-time Business Coordinator** - $48,310.
This position reports to the Treasurer of the congregation. This position performs bookkeeping, payroll, and other Treasurer assistant work.
In the 2027 Budget their average hours are 30 hours per week for 50 weeks.

Their base rate is increased by 4.75% in the 2027 Budget.
Since they work more than 20 hours per week on average, they are eligible for the Concordia Retirement Plan (CRP) and the Concordia Disability and Survivor Plan (CDSP).

8. **Part-time Communications Manager** - $38,212
   This position reports to the Board of Elders.
   Beginning January 2026, the Board of Elders increased the responsibilities of this job to include managing the Social Media Ministry.
   In the 2027 Budget the average hours for this position are 25 hours per week for 50 weeks.
   Their base rate is increased by 4.75% in the 2027 Budget.
   Since they work more than 20 hours per week on average, they are eligible for the Concordia Retirement Plan (CRP) and the Concordia Disability and Survivor Plan (CDSP).

Auxiliary Employees:

9. **Organist** – 4.75% increase from $150/service to $157/service.
10. **Substitute Organist** – 4.75% increase from $146/service to $153/service.
11. **Choir Director** – $10,596. 4.75% increase from $853/month to $883/month for 12 months.
12. **Bell Choir Director** – $7,600. 4.75% increase from $726/month to $760/month January through May and August through December.
13. **Accompanist** – 4.75% increase from $103/rehearsal to $108/rehearsal and the Sunday accompaniment from $69 per Sunday when the choir sings to $72 per Sunday when the choir sings.

Note: Auxiliary employees are not eligible for Concordia Plan Benefits.

King of Kings 2027 Concordia Plans and Health Savings Account (HSA) Budget

The King of Kings Called workers and full-time staff are all eligible for all Concordia Plan Benefits. Following are the Concordia Plan Benefits and related costs:

1. **Concordia Retirement Plan (CRP)**
   Workers working more than 20 hours per week for 5 consecutive months are eligible for CRP.
   Concordia Plans increased the required contribution of the churches to each eligible worker's account in the Concordia Retirement Plan from 8.7% to 9.7% in 2025, to 10.7% in 2026 and 11.7% in 2027. The rational for these increases is:
   i. There has been a decline in the expected rate of return from the market
   ii. CRP has more retirees than active workers
   iii. The LCMS demographics. There are more lay school workers with more moderate salaries.

2. **Concordia Disability and Survivor Plan (CDSP)**
   Workers working more than 20 hours per week for 5 consecutive months are eligible for CDSP.
   Concordia Plans reduced CDSP in 2026 for a worker with dependents from 2.25% to 1.75% of total annual compensation for eligible workers with dependents and maintained 1.20% of total annual compensation for eligible workers without dependents. Concordia Plans stated that this reduction was as a result of "Implementing strategic changes to manage long-term disability cases and enhanced coverage flexibility, which together results in savings more effectively. These improvements are designed to benefit you both in terms of service, quality and cost efficiency." In 2027 CDSP cost will remain the same.
3. **Concordia Health Plan (CHP) & Health Savings Account (HSA)**
   Workers working more than 30 hours per week for 5 consecutive months are eligible for CHP and HSA.
   The Concordia Health Plan premiums will increase approximately 12.8% in 2027.
   As a reminder, there are numerous CHP options available to churches and their eligible workers. In 2018, King of Kings and its eligible workers agreed to enroll in a CHP for 2019 that permits the use of an HSA in conjunction with the health plan. Under the "low" deductible plan, prior to 2019, King of Kings paid 75% of the premium and the eligible worker paid 25%. Under the new "high" deductible plan, King of Kings, over-all (considering the CHP premium contribution and HSA contribution), contributes the same proportion and contributes its premium savings versus the prior plan to each eligible worker's HSA on the condition that the eligible worker contributes their premium savings as well. The net effect to the King of Kings budget is "zero" versus what the expense would have been if we stayed on the prior "low" deductible plan. The HSA provides the worker an opportunity to save additional money to cover health care costs at lower risk.
4. **Concordia Retirement Savings Plan (CRSP) (403b)**
   All workers regardless of classification are eligible to participate in the CRSP.
   For non-called workers who are eligible for "full" benefits that elect to participate in the Concordia Retirement Savings Plan, King of Kings makes a contribution of 7.65% of whatever a worker contributes on a pre-tax basis. Due to the FICA tax savings associated with this, the net effect is "zero".
   Called workers are eligible to participate in CRSP as well. King of Kings does not provide a match for Called workers since there is not a tax savings.

King of Kings Lutheran Church
2027 Work Plan

Account #	Account Name	Work Plan 2026 WP	Projection 2026P	Work Plan 2027 WP	$ Varance 2027 vs 2026 Projection
Income					
4.100.100	Contributions - Weekly	**1,153,395**	**1,160,679**	**1,207,106**	**46,427**
	Contribution Income	**1,153,395**	**1,160,679**	**1,207,106**	**46,427**
4.100.200	Interest income	7,500	9,535	7,500	(2,035)
4.100.250	Building Rental Income	2,000	1,133	1,200	67
4.100.260	Wedding Income	300	-		-
4.135.120	VBS Income	200	-	200	200
4.135.125	NLSA Assessment Income	1,000	117		(117)
4.145.110	Worship Folders Income	100	1,988		(1,988)
4.145.120	Lutheran Witness Income	600	1,056	850	(206)
4.145.140	Worship Flowers Income	1,850	1,904	2,500	596
4.165.105	Hospitality Food and Drink Income	1,400	2,171	2,000	(171)
4.165.200	Bereavement Income	500	2,247	2,000	(247)
4.800.200	ELC - 12 Tuition Assistance Income	18,000	17,969	18,000	**31**
	Other Program Income	**33,450**	**38,121**	**34,250**	**(3,871)**
4.501.110	ELC Kings Kamp Tuition	54,755	52,475	56,109	3,634
4.501.112	ELC Kings Kamp Before/After Care	15,000	14,300	15,015	**715**
4.501.200	ELC Kings Kamp Enroll. Fee	3,000	7,375	6,234	**(1,141)**
	Total Kings Kamp Income	**72,755**	**74,150**	**77,358**	**3,208**
4.500.100	ELC Tuition Income	288,495	261,779	264,270	2,491
4.500.104	ELC Before & After Care Income	35,341	41,845	43,605	1,760
4.500.105	ELC Late Fees		45		(45)
4.500.110	ELC Previous Years Surplus	13,200	11,100	12,480	1,380
4.500.200	ELC Enrollment Income	15,969	9,435	11,000	1,565
4.500.201	ELC Before & After Care Enroll. Inc.	1,219	1,940	1,260	(680)
4.500.320	ELC Kids Night Out Income	1,000	1,000	1,000	-
	Total ELC Income	**427,979**	**401,294**	**410,973**	**9,679**
	Total Income	**1,614,824**	**1,600,094**	**1,652,329**	**52,235**
Expenses					
5.101.100	Senior Pastor - Base Salary	76,684	76,684	80,895	4,211
5.101.110	Senior Pastor - Housing Allow	30,000	30,000	30,000	-
5.101.115	Senior Pastor - Travel	8,153	8,153	7,287	(866)
5.101.120	Senior Pastor - Concordia Plan	39,164	39,164	44,030	4,866
5.101.125	Senior Pastor - Health Savings Acct	3,535	3,535	3,984	449
5.101.135	Senior Pastor - Prof. Expense	1,593	1,593	1,856	263
5.101.140	Assistant Pastor - Base Salary	40,693	40,693	42,671	1,978
5.101.141	Assistant Pastor - Housing Allowance	40,693	40,693	42,671	1,978
5.101.142	Assistant Pastor - Travel	3,754	3,600	3,742	142
5.101.143	Assistant Pastor - Concordia Plan	19,594	19,594	22,140	2,546
5.101.144	Assistant Pastor - Prof. Expense	1,593	1,552	1,593	41
5.101.148	Assistant Pastor - HSA	1,447	1,447	1,633	186
5.101.150	DCE - Base Salary	48,537	48,537	50,498	1,961
5.101.151	DCE - Housing Allowance	48,537	48,537	50,498	1,961
5.101.152	DCE - Travel	1,900	1,900	2,500	600
5.101.153	DCE - Concordia Plan	21,013	21,013	23,690	2,677

King of Kings Lutheran Church
2027 Work Plan

Account #	Account Name	Work Plan 2026 WP	Projection 2026P	Work Plan 2027 WP	$ Varance 2027 vs 2026 Projection
5.101.154	DCE - Prof. Expense	475	475	575	100
5.101.157	DCE - Health Savings Acct	1,447	1,447	1,633	186
5.103.100	Organist Salary	19,401	19,401	21,054	1,653
5.103.106	Choir Director Salary	10,236	10,236	10,722	486
5.103.107	Accompanist Salary	5,032	827	1,000	173
5.103.108	Bell Choir Director Salary	7,260	7,260	7,605	345
5.103.109	Music Ministry Special Music	6,000	6,000	6,000	-
5.103.110	Northland Lutheran Mass Choir Festival	500	300	500	200
5.103.112	Professional Education - Music		-	2,385	2,385
5.106.100	Adm. Secretary - Salary	50,211	50,211	52,586	2,375
5.106.110	Adm. Secretary - Concordia Plan	15,713	15,713	17,734	2,021
5.106.115	Adm. Secretary - HSA	1,447	1,447	1,633	186
5.106.120	Adm. Secretary - Prof. Expense		-	-	-
5.106.121	Communications Specialist Salary	36,480	36,480	38,212	1,732
5.106.122	Communications Specialist Conc. Plan	4,542	4,542	5,139	597
5.106.123	Business Coordinator Salary	46,121	46,121	48,310	2,189
5.106.124	Business Coordinator Concordia Plan	5,742	5,742	6,498	756
5.106.199	Staff Appreciation	2,005	2,005	1,574	(431)
5.115.100	Payroll Tax Expense	16,223	15,050	15,504	454
	Total Compensation	**615,725**	**609,950**	**648,352**	**38,402**
5.120.100	Electricity Expense	45,000	36,938	40,000	3,062
5.120.120	Telephone Expense	250	169	250	81
5.120.130	Trash Expense	2,500	2,160	2,500	340
5.120.140	Water Expense	6,000	4,532	6,000	1,468
	Total Utilities Expense	**53,750**	**43,798**	48,750	**4,952**
5.120.131	Snow Removal	4,000	1,000	2,000	1,000
5.125.100	Bldg. & Prop. Maintenance	20,000	21,650	22,000	350
5.125.101	Inspections, Fees, Permits	5,000	3,866	6,000	2,134
5.125.103	Organ & Piano Maintenance	500	-	500	500
5.125.104	Elevator Maint and Fees	2,500	2,209	2,600	391
5.125.105	Janitorial Service	43,848	43,848	46,000	2,152
5.125.106	Janitorial Supplies	5,500	3,487	6,000	2,513
5.125.107	Janitorial Special Event Cleaning	1,200	2,133	1,200	(933)
5.125.109	Electrical Labor Expenses	2,000	-	2,000	2,000
5.125.115	Maintenance Escrow	60,000	60,000	72,000	12,000
5.125.120	W/C & Property Insurance	30,000	27,823	28,611	788
5.125.125	Security Expenses	2,500	3,934	2,500	(1,434)
	Total Property Expense	**177,048**	**169,950**	**191,411**	**21,461**
5.130.100	Office Supplies	8,586	10,090	10,342	252
5.130.102	Background Checks	360	360	760	400
5.130.105	Payroll Processing Exp.	200	1,125	350	(775)
5.130.106	Payroll W2, W4 and 1099 Fillings	150	288	300	12
5.130.110	Postage	793	863	885	22
5.130.120	Maint. Agree/Computer Support	7,293	7,707	8,700	993
5.130.131	Technology Escrow	10,161	10,161	11,791	1,630

King of Kings Lutheran Church
2027 Work Plan

Account #	Account Name	Work Plan 2026 WP	Projection 2026P	Work Plan 2027 WP	$ Varance 2027 vs 2026 Projection
	Total Office Expense	**27,543**	**30,594**	**33,128**	**2,534**
5.135.100	Sunday School Supplies	2,500	4,280	3,000	(1,280)
5.135.120	Vacation Bible School	3,000	3,581	6,650	3,069
5.135.130	Adult Ed./Midweek Classes/Books	1,500	879	750	(129)
5.135.131	Confirmation Retreats	4,000	2,211	4,500	2,289
5.135.132	Confirmation Reception	400	448	1,000	552
5.135.133	Heit's Point Campership	6,500	5,130	5,750	620
5.135.134	Confirmation Curriculum	1,000	184	750	566
5.135.135	Library Expenses	300	-	300	300
	Family Sunday School Events			600	600
5.135.150	NLSA Assessment	46,740	45,044	44,440	(604)
5.800.200	ELC - 12 Tuition Assistance Expense	46,750	44,614	46,750	2,136
5.800.205	Tuition Assistance Fundraising Expense	4,000	2,125	3,250	1,125
	Total Education Expense	**116,690**	**108,495**	**117,740**	**9,245**
5.140.100	District & Synod Missions	34,248	34,248	35,104	856
5.140.110	LUMA	3,007	3,007	3,082	75
5.140.111	Our Redeemer Mission	9,977	9,977	10,226	249
5.140.120	Heit's Point Outdoor Ministries	3,420	3,420	3,506	86
5.140.121	General Missions	6,279	6,279	6,436	157
	Mission Week Expenses	308	-	316	316
	Total Missions	**57,239**	**56,931**	**58,670**	**1,739**
5.145.100	Worship Supplies	6,602	6,339	6,497	158
5.145.101	Worship Technology	3,010	3,010	3,937	927
5.145.120	Lutheran Witness	6,984	6,500	6,574	74
5.145.130	Guest Speakers	225	-	250	250
5.145.140	Altar Flowers	3,690	3,218	3,298	80
5.145.145	Banners	150	28	150	122
5.150.100	Music Supplies	1,350	1,350	1,350	-
	Total Worship Expense	**22,011**	**20,445**	**22,056**	**1,611**
5.155.110	Evangelism - Special Events	2,800	1,012	2,800	1,788
5.155.125	Evangelism - Materials/Supplies	1,200	-	1,200	1,200
5.155.129	Social Media Expense	28,570	34,000	35,453	1,453
5.160.100	Stewardship Expense	3,000	3,205	3,100	(105)
5.165.100	Social Ministry	1,300	-	1,000	1,000
5.165.105	Hospitality Food and Drink Expense	8,500	5,063	5,000	(63)
5.165.115	Backsnack Program	4,000	1,080	1,500	420
5.165.200	Bereavement Ministry	3,000	3,584	3,000	(584)
5.170.100	Sr. LYF Program	16,400	12,397	15,950	3,553
5.170.101	Jr LYF Program	8,200	7,325	8,750	1,425
5.170.105	Youth Ministry Events	4,000	5,600	9,000	3,400
5.170.106	Young Adults Ministry	3,000	1,500	1,500	-
5.170.108	Young Families Ministry		500	500	-
5.170.115	LCMS Youth Gathering Escrow	12,000	12,000	12,000	-
5.175.100	Convention Assesment	2,688	1,344	1,356	12
5.175.105	General Communications Expense	10,723	10,022	10,734	712

King of Kings Lutheran Church
2027 Work Plan

Account #	Account Name	Work Plan 2026 WP	Projection 2026P	Work Plan 2027 WP	$ Varance 2027 vs 2026 Projection
5.175.106	Communications Specialist Bus Exp	2,735	2,500	3,336	836
5.175.107	Business Coordinator Business Expense	2,736	200	300	100
5.175.108	Advertising Expense	2,275	2,275	8,114	5,839
	Lutheran Hour Honorarium			2,175	2,175
	Discipleship Worshop			625	625
	Furnishings			11,500	11,500
	Total Misc. Program Expense	**117,127**	**103,607**	**138,893**	**35,286**
5.500.100	ELC - Director Base Pay	75,833	72,720	79,432	6,712
5.500.101	ELC - Director Concordia Plan	28,532	28,532	32,190	3,658
5.500.102	ELC - Director Health Savings Acct	2,817	2,817	3,178	361
5.500.110	ELC - Admin Assistant Base Pay	15,865	14,700	26,187	11,487
5.500.120	ELC - Teachers Base Pay	114,764	101,665	86,202	(15,463)
5.500.122	ELC - Teacher Health Savings Acct			408	408
5.500.124	ELC - Teacher Concordia Plan	10,547	11,820	14,132	2,312
5.500.130	ELC - Aides Base Pay	67,726	59,026	58,155	(871)
5.500.190	ELC - Payroll Tax	24,815	23,310	23,372	62
5.525.120	ELC Workers Comp Insurance		5,643	4,110	(1,533)
	Total ELC Compensation	340,899	**320,233**	327,366	**8,666**
5.500.140	ELC - Before and After Care Base Pay	20,094	23,431	20,801	(2,630)
	Total Before and After Care Expense	20,094	**23,431**	20,801	(2,630)
5.501.111	ELC Kings Kamp Instructor Pay	14,179	14,201	14,875	674
5.501.112	ELC Kings Kamp Aid/Asst. Pay	10,327	12,776	13,383	607
5.501.114	ELC Kings Kamp Before/After Care Aid Pay	5,596	6,187	6,481	294
5.500.116	ELC Kings Kamp Supplies	900	452	900	448
5.551.118	ELC King Kamp Processing Fees	2,183	2,225	2,322	97
	Total Kings Kamp Expense	**33,185**	**35,841**	**37,961**	**2,120**
5.500.145	ELC Before and After Care Supplies	800	800	1,000	200
5.500.146	ELC Before and After Care Process. Fee	1,097	1,314	1,346	32
5.500.302	ELC Graduation	500	435	500	65
5.500.304	ELC Staff Appreciation	500	573	500	(73)
5.500.310	ELC Classroom Supplies	9,842	8,344	8,522	178
5.500.311	ELC Field Trips	1,500	1,500	1,500	-
	ELC Professional Education	1,100	400	400	-
5.500.312	ELC Marketing/Advertising	3,300	2,056	3,000	944
5.500.313	ELC Classroom Furniture & Furnishings	500	736	500	(236)
5.500.314	ELC Technology	1,068	1,068	1,068	-
5.500.315	ELC Physical Education Equipment	500	500	500	-
5.50.316	ELC Background Checks	252	252	240	(12)
5.500.317	ELC Tuition Forgiveness	1,420			-
5.500.318	ELC Special Events	1,000	300	500	200
5.500.319	ELC Processing Fee Expense	9,134	8,138	8,258	120
5.500.320	ELC Kids Night Out Expenses	1,000	1,000	1,000	-
	Total ELC Expense	**427,691**	**406,921**	**414,962**	**9,575**
	Total Expense	**1,614,824**	**1,550,692**	**1,673,962**	**124,804**
		0	**49,402**	**(21,633)**	**(72,568)**

Vice President's Quarterly Report

November 15, 2026

1. Endowment Fund Balances

- LCMS Foundation as of October 13, 2026

Fund Name	Account Number (See Attached Statements)	Current Balance
Building Fund	CU90027703	$192,455.68
Preschool Memorial Fund	CU90027704	$43,073.46
Church Worker Scholarship	CU90027705	$39,573.26
Future Missions Endowment Fund	CU90027716	$153,013.67
Total Endowment		**$428,116.07**

Consolidated funds started 2026 at $408,051.77. We have gained $20,064.30 from January 1, 2026, to September 30, 2026, resulting in a + 4.68% YTD gain. Details of individual fund performance are available upon request.

- Endowment Funds Held Locally – as of June 30, 2026

3.800.050 Endowment Holding Funds Balance

3.800.055 Building Fund Gifts Balance	$ 10,994.95
3.800.060 Church Worker Scholarship Gifts Balance	$ 4,100.39
Total Endowment Holding Funds Balance	**$ 15,095.34**

- Per board approval received at the August board meeting we processed and forwarded payment for 2 college scholarships for the 2026/2027 academic school year:
  - Ryan Philpot: $5,000. Graduates in 2027.
  - Reagan Martens: $5,000. Graduates in 2027.

- The Endowment Committee is currently reviewing the Endowment Fund By-Laws. We will present a summary of the proposed changes to the Board of Directors later this fall for approval.

- We had a Microsoft Teams remote meeting with the LCMS Foundation - Kent Kunkel and Rev. Philip Krupski – Senior Vice President, Gift Planning Services.
- We will have an additional meeting with several members of our church leadership group to further review the services which the LCMS Foundation can provide for our church members. We will then determine the schedule for future meetings and possible implementation.

2. Security Oversight Committee

- Safety and CPR Update:
    - Chris completed the online requirements to be a Heart Saver Instructor.
    - On August 21st, 9 ELC staff and Susan Helvey attended an in-person First Aid course.
    - Attendees really liked the videos, hands-on trainers (EpiPen, aero chamber) and meeting in-person facilitated discussion among staff.
    - The next step is to set a date with Joan for staff to complete CPR AED training.
    - We established a final building location for the choking box. It is located adjacent to the AED in the visitor center.
    - We are adding a first aid kit in the garage since it is located a substantial distance from the main building.
    - We are reviewing the written list of members who are available for assistance during a medical issue which occurs on site.

- Camera Location at Church Office. Pastor requested that we review the location of the security camera which was located in the church office. The camera's current location allows for the direct viewing of Vicki's desk.

    - We had an onsite meeting with Pastor Greene, Dennis Sommerfeld, Stuart Nyquist and Michael Popp on October 6 to review and further discuss this issue.

    - The existing security camera which is located on the east wall has been moved to the south hallway wall in the church office.

- The existing manual door override switches have been relocated to the north wall of the office. An LED indicator indicates the status of the switches. The relocated office camera will be able to view the LED indicator.

- Dennis will prepare updated instructions for the users of the alarm and magnetic door systems.

- Door Access Cards: We have reviewed and updated the list of current card users to confirm that they have the proper credentials to utilize a door access card.

Board of Elders Quarterly Report
November 2026

Discipleship & Attendance Metrics
Membership Roll (As of October 31, 2026)
- **Baptized Members:** 1,116 *(1,117 at Year End 2025)*
- **Confirmed Members:** 907 *(904 at Year End 2025)*
- **Remain on the Rolls (ROR):** 119
- **Shut-ins:** 6

Worship & Visitor Trends
Worship Attendance: *Overall, in-person worship is down by approximately **3 people (1%)** compared to 2025.*
Visitor Trends: *Averaging **12.7 visitors per Sunday** through September 2026, which represents a **20% decrease** from 2025.*
- **Recent Activity:** 2 new families visited during September and October.
- **Regular Attendance:**
    - **Early Service:** 3 families visiting regularly.
    - **Late Service:** 4 families visiting regularly.

Connection Team Priority: Please continue to actively meet, greet, and reach out to both visitors and members to foster community and engagement.

Pastoral Updates
Pastor Greene
- **Endowment Committee:** Working to establish a long-term, ongoing Endowment process at King of Kings rather than a single event.
- **Continuing Education:** Recently attended a Preaching Conference and noted an encouraging and positive experience observing other orthodox ministries.
- **Family & Ministry:** Doing well and balancing family life with a busy ministry schedule.
- **Circuit Leadership:** Traveled to St. Louis to attend a Lutheran Women's Missionary League (LWML) event in his capacity as Circuit Leader.
- **Circuit Church Updates:**
    - **Trinity Church (Kearney):** Currently has a pastoral vacancy and recently issued an official Call for a Pastor.
    - **Richmond & Excelsior Springs:** Actively working on plans for their congregations.

Pastor Clemens

- **Family Update:** Reports that everyone is doing fine; he and Erin are now caring for 6 children. Pastor Danny continues to make frequent visits to the flock.

Community Outreach: The *Wing & a Prayer* events have gone exceptionally well with great community turnout.

Education, Fellowship & Business

- **Christian Education:** October Bible Class and Sunday School remained highly successful, averaging **91 attendees**. Sermons from both ministers continue to be well-received by the congregation.
- **Guest Preacher Approval:** Seminary student Ryan Philpot is preparing for graduation and requested an opportunity to preach.
    - **Date:** Approved to preach on **December 27, 2026**.
    - **Budgetary:** Approved for the standard guest preacher fee of **$225**.

Staff & Ministry Updates

Director of Christian Education

- **Youth Ministries:** DCE Cindy Twillman remains highly active, managing multiple youth trips scheduled throughout the summer and fall seasons.
- **Education & Growth:** Successfully oversees both the Confirmation and Sunday School programs. Sunday School classes are fully and well-staffed, showing healthy attendance growth compared to 2025.
- **Personal Travel:** Travels frequently to Boonville, MO, to visit and care for her father.

Communication Manager

- **Role & Impact:** Amy Babcock manages church communications with excellent efficiency. This dedicated position successfully frees Pastor Frank to focus entirely on spiritual matters while centralizing media support under Amy's leadership.
- **Key Initiatives:** The new *Color Worship Folder*—featuring the 4G's, a dedicated New Visitor/Member Section, and a combined *King's News*—was exceptionally well received following its September launch around Rally Sunday.
- **Core Responsibilities:** Oversees a massive portfolio of weekly tasks and seasonal initiatives, including:
    - **Media & Technology:** Media Ministry, Stream Team (livestreaming), Creative Team, Website updates, and the Church Center Directory.
    - **Weekly Publications:** Sunday emails, *King's News*, and the digital Ministry Guide.
    - **Events & Administration:** VBS enrollment and coordination, Arts & Music Fest, Planning Center management, and monitoring Social Insights.

Administrative Assistant

- **Parish Service:** Vicki Kimmel continues to serve the parish exceptionally well, consistently demonstrating a pleasant attitude, eagerness to help, and excellent administrative skills.
- **Worship & Coordination:** Handles the timely deployment of emails and coordinates all elder schedules and worship bulletins.
- **Digital Integration:** Seamlessly organizes Communion Assistance and team meetings using the newly adopted *Church Center App* that the leadership team now utilizes.

Worship Support & Music Ministries

Ushers

- **Service Flow:** Directed by Susan Helvey, all usher crews continue to serve efficiently, guiding communicants to the altar smoothly to ensure Holy Communion is distributed expeditiously.
- **Christmas Preparations:** The Elders voted on and approved the purchase of new battery-powered, taper-style Christmas Eve candles. Administrative Assistant Vicki Kimmel has officially placed the order under the Worship Supplies Account.

Organists

- **Music Ministry Team:** Laurie Folken, Emily Rowland, and Nancy Becker continue to perform excellently while sharing the organ responsibilities.
- **Health Update:** Laurie Folken is currently recovering from wrist surgery with plans to return to the bench soon. Emily Rowland and Nancy Becker are doing a wonderful job filling in during her absence.
- **Professional Development:** The musicians are scheduled to attend their triennial professional conference coming up in 2027.

Altar Guild

- **Worship Readiness:** Led by Dan Madura, the Altar Guild remains highly organized and efficient, consistently ensuring a proper supply of communion trays and wine for all worship services.
- **Equipment Upgrade:** A new flagon is needed for communion services and will be ordered soon to improve the distribution process.
- **Weddings & Funerals:** Director Melissa Slenker performs admirably managing altar guild duties for special services.
    - **Funeral Ministry Gift:** McGilley Antioch Chapel generously provided $160 for a new Funeral Flower Rack. The attending elders signed a formal thank you card during the October Elders Meeting.
    - **Policy Manuals:** A new Funeral Policy manual is currently being developed. The existing Wedding Policy manual remains solid and is working well.

Music Funds & Special Music

- **Organ Fund Milestone:** The Organ Fund has officially reached its completion goal of **$116,000**! A massive thank you goes out to all who contributed, including individual congregation members and the Memorial Fund.

- **Special Music:** Recent special music selections provided by the choir, bell choir, and guest musicians have been exceptionally well-received by the congregation.

Global Missions & Congregational Connections

Global Missions Committee

- **Fundraising Approvals:** The Elders officially approved all upcoming fundraisers planned by the committee for next year.
- **Guatemala Mission Impact:**
    - The clean water tanks have successfully arrived in Guatemala and are fully prepared for installation.
    - **2027 Mission Trip:** Ten participants have officially registered for the upcoming trip, scheduled for **August 14, 2027 – August 22, 2027**.
- **Financial Administration:** The committee is currently working to secure a dedicated credit card for secure operational use while on the ground in Guatemala.

Connections Committee & Welcome Center

- **Hospitality Operations:** The Welcome Center and greeter stations remain fully and properly staffed. The Sunday morning refreshments (drinks and donut holes) continue to run smoothly.
- **Facilities & Space Planning (Phase 2):** New furnishings are formally budgeted for 2027 under the previously approved Phase 2 plan.
    - Allan Wilson is actively tracking future furniture acquisitions for the Welcome Center and Narthex spanning 2027–2028, ensuring all space dimensions, capital expenses, and budgets align.
- **Visitor Integration:** Ministers and elders are actively assisting the Connections team (led by committee members Lee Meyer, Don Dirksen, and Bill Popa) to make visitors feel welcome, explicitly sharing LCMS doctrine, liturgy, the Gospel, and the spiritual value of joining King of Kings.

<u>Special Event:</u> Lutheran Hour Ministries (LHM) Evangelism Training

The Elders strongly encourage the entire congregation to attend a specialized outreach workshop designed to build practical skills for sharing the Gospel in everyday life. Neighboring area congregations will also be invited.

- **Guest Leader & Preacher: Rev. Dr. Chad Lakies**
- **Training Date:** Saturday, February 6, 2027
    - **Session 1:** 10:00 AM – 11:30 AM

    - **Complimentary Lunch:** 11:30 AM – 12:30 PM
    - **Session 2:** 12:30 PM – 2:00 PM
- **Sunday Worship:** Rev. Dr. Lakies will preach at both worship services on Sunday, February 7, 2027.
- **Preparation:** To lay the groundwork for this event, Pastor Greene will lead a related, specialized Adult Bible Study throughout January.

Administrative, Endowment, & Personnel Updates

2027 New Ministry Guide

- **Development & Review:** Work is officially underway on the *2027 New Ministry Guide*. Each elder will personally review any remaining guides (to mail or use for future visitors in 2027) for their specific district in early December.
- **Distribution Plan:** The Elders approved mailing the guide directly to all shut-ins and homebound members. For the remaining copies, elders will distribute them within their districts as they see fit or return them to the church for visitor use throughout 2027.

Endowment Committee Update

- **Long-Term Planning:** The committee is actively establishing an ongoing Endowment process at King of Kings. This initiative is designed as a long-term service developed over time rather than a single, one-off event.

Early Learning Center (ELC) & Human Resources

- **New Staff Appointment:** King of Kings is pleased to announce the hiring of **Deena Schneider** as the *Early Learning Center Assistant Director & Human Resources Coordinator*, effective October 19, 2026. In this role, she will oversee employees across the King of Kings campus.
- **Transition Support:** HR Committee member Lee Meyer will graciously train Deena on internal HR matters and will remain active on the HR Committee to ensure a seamless leadership transition.

Memorial Committee

- **Worship Enhancement:** The committee will meet to discuss utilizing available Memorial Funds for the purchase of a new, high-quality silver-plated flagon to be used during Holy Communion.

In His Service,
Gary Roepke

Education Report: November Quarterly Voters' Meeting

Sunday School

Summer Sunday School went really well finishing the summer with strong attendance.

This school year several efforts have been Implemented to enhance the Sunday School Ministry including:

- Added a Toddling to Jesus class for parents and children age 0-3yr creating a Sunday School option for all members and visitors at King of Kings
- Created a new visual and flyer encouraging families to make Sunday School part of their routine
- Pastor Frank wrote and mailed letters to all children of the congregation Pre-K through High School
- Two families and one Sunday School teacher shared the importance of the Sunday School ministry to them and their families at the end of services leading up to Rally Day
- Added more structured music ministry with the elementary Sunday School children with plans to have them sing in services several times throughout the school year with the first Sunday being 11/15
- Planning for several Sundays where Sunday School will be a special family event

Added 7 new Sunday School teachers this year, some full-time and some rotating.

Rally Day was held on September 13, 2026 with 90 children in attendance and there has continued to be strong children's Sunday School attendance ranging between 50 - 75 kids week over week.

The Children's Christmas Program will be December 13, 2026 with rehearsal on Saturday, December 12, 2026 in preparation.

Tuition Committee

The Tuition Committee hosted another successful Bazaar on October 17, 2026. Thank you to everyone who donated time or items to support the event. To date, the Bazaar and meal sales total $13,564 including the proceeds from 256 adult meals, 18 kid meals and 34 extra brats. Fall items remain for sale and the table will soon be updated with Christmas items. All proceeds from these sales go directly towards tuition assistance for students who attend our ELC, MLA and Lutheran High School.

Respectfully submitted by
Kristin Murray

Long Range Planning Committee Report

to the Voters of

King of Kings Lutheran Church

Submitted: November 2, 2026

A work session was held on September 22 with ELC Board Chair Leanne Hilligas and Pastor Greene for strategy and planning activities. Discussed potential governance changes for the ELC Board to move towards a more policy-based structure. Pastor presented a proposed Governance Model comparing current structure compared to potential future options. Other LCMS School models and Early Learning Centers were mentioned as resources to evaluate policy-based changes already implemented. The District Office is also a potential resource for guidelines. Goals and direction of future structure were discussed. Chair Hilligas will continue this process with ELC Director and Board. LRPC's role in this process will be to assist with policy drafting and general oversight for consistency, with ELC determining the course of action they believe best serves their stakeholders and the Church. The intent being this will be the pilot program to evaluate whether broader initiatives to restructure internal governance should be recommended to the Board of Directors in the future.

Respectfully submitted,

Lee C. Tieman

LRPC Chairman

Nov 2026 Quarterly Voters Property Report

Over the past quarter, the Property Directors and volunteers have continued caring for the facilities God has entrusted to our congregation. Their work has included maintenance, repairs, and improvements throughout the church, ELC, choir loft, grounds, and common areas. Several projects are complete, while others remain in progress.

Damage to the parking lot that occurred over the summer has been repaired with a concrete slab to help prevent similar problems in the future.

Significant work has also been completed in the choir loft in preparation for the new organ. The floor decking was secured with screws to reduce squeaking, carpet was replaced, railings were repaired and added, insulation was installed in the speaker room, and new wiring was completed for lights and speakers. Additional work remains before the organ arrives, and the team continues to make progress with these preparations.

Throughout the building, smaller maintenance needs have also been addressed, including plumbing and electrical work, weatherstripping, lighting, and door repairs. These routine projects help keep our facilities safe, functional, and welcoming.

The grounds required steady attention throughout the summer, and preparations are now underway for winter. We are grateful to everyone who gives time and effort to care for the church property. We also thank Ryan Lawn for their generous contribution to keeping the grounds looking nice.

Thank you to everyone who has contributed time, skills, and support to these projects. As we continue caring for our church facilities, the Property Team remains committed to safety, good stewardship, and ongoing maintenance.

Respectfully submitted,

David Charlton, Property Director

Propertydir@kokkc.org

Social Ministries Quarterly Meeting Report
November 2026

First off, thank you to all the great volunteers and generous congregation members that make our work possible. We couldn't do it without you. I am looking for additional volunteers if anyone is interested in contributing their time and talents to making our fellowship events happen.

Committee Members: Susan Helvey, Chris McElroy, Carla Brown, Deena Schneider, Diane Laughridge, Roxie Popa, Angelia Marquis, Mark Marquis, Jayne Stairs, Ardyth Stone, Rob Stone, Carol Sulack

Children's packs for Sunday Service - Thanks to our volunteers who continue to re-supply the children's packs for service each week. They are well used every Sunday by our many young families.

Backsnack program - Deena Schneider (chair). Backsnack is supporting 7 kids at Nashua Elementary. Deena is taking Thanksgiving meal requests from several schools and plans to pick these up on November 22.

Bereavement - Susan Helvey (chair). Susan and her team have plenty of reliable volunteers available but are looking for someone to help lead and coordinate when Susan is out of town. If you are looking for an opportunity to make an impact in our congregation, please reach out to me.

Friends Visiting Friends - Friends Visiting Friends will meet this month to plan their holiday visits.

Helping Hands - Carla Brown (chair). Carla's teams are continuing to provide meals to families in need throughout the congregation. If you're looking to volunteer, we can always use extra hands to help here.

Sunday morning coffee and doughnuts - Chris and Jerry McElroy (chairs). This committee provides the Sunday morning doughnuts and coffee that many of us enjoy on Sundays. In addition, they make coffee for numerous special events and likely made the coffee you are enjoying for the Voter's Meeting today! You can volunteer to be part of this team through the church app. Please consider signing up if you're looking for a way to volunteer on regular Sundays around church.

Submitted by Ross Johndrow

King of Kings Stewardship
October 2026

Notes:

- Weekly actual contributions through September 2026 are $37.1k behind the work plan for September 2026.
- 2026 actual giving through September is 53.6k ahead of the actual giving through September 2025.
- 2026 actual giving through September is 4.2% behind the 2026 work plan through September.
- Sunday only attendance, including in person and online viewing, is averaging 374 per week.
  Last year through September our average was 382 per week.
  The average total attendance, including all services (Lent, Advent, etc.), including in-person and online viewing, is averaging 427 per week. Last year through September our average was 432 per week.

2026 vs. 2025	January	February	March	April	May	June	July	August	September	October	November	December	YTD	Weekly Avg
# Sundays	0	0	0	0	1	(1)	0	0	0	0	0	0	0	
Budget	0%	0%	0%	0%	25%	-20%	0%	0%	0%	0%	0%	0%	-22%	$98
Actual	10%	10%	10%	10%	37%	-12%	10%	10%	10%	10%	10%	10%	3%	($876)
Sunday Attendance	-4%	0%	-9%	0%	19%	-19%	-4%	0%	1%	-100%	-100%	-100%	-2%	64
Total Attendance	1%	35%	-13%	-10%	19%	-19%	-4%	0%	1%	-100%	-100%	-100%	-2%	46

	4	4	5	4	5	4	4	5	4	4	5	4	YTD	Full Year
Stewardship 2026	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	2026	2026
# Sundays	4	4	5	4	5	4	4	5	4	4	5	4	52	
Budget	$91,296	$91,296	$114,120	$91,296	$114,120	$91,296	$91,296	$114,120	$91,296	$91,296	$114,120	$91,296	$890,134	$1,186,845
Actual	$88,733	$104,915	$132,623	$97,957	$103,724	$75,726	$83,976	$94,176	$71,182	$0	$0	$0	$853,011	$853,011
Actual/Budget	-2.8%	14.9%	16.2%	7.3%	-9.1%	-17.1%	-8.0%	-17.5%	-22.0%	-100.0%	-100.0%	-100.0%	-4.2%	-28.1%
Weekly Avg	$22,183	$26,229	$26,525	$24,489	$20,745	$18,932	$20,994	$18,835	$17,795	$0	$0	$0	$21,859	$22,824
Sunday Attendance	964	1333	1612	1776	1688	1259	1165	1720	1348	0	0	0	12,865	12,865
Online Views	172	177	211	130	215	172	224	248	186	0	0	0	1,735	1,735
Total Sunday Attendance	1136	1510	1823	1906	1903	1431	1389	1968	1534	0	0	0	14600	14600
Sun Weekly Avg	284	378	365	477	381	358	347	394	384	0	0	0	374	374
Total Attendance	1065	1808	2246	2292	1688	1259	1165	1720	1348	0	0	0	14,591	14,591
Total Online Views	226	237	369	194	215	172	224	248	186	0	0	0	2,071	2,071
Total All Attendance	1291	2045	2615	2486	1903	1431	1389	1968	1534	0	0	0	16662	16662
Total Weekly Avg	323	511	523	622	381	358	347	394	384	0	0	0	427	427

	4	4	5	4	4	5	4	5	4	4	5	4	YTD	Full Year
Stewardship 2025	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	2025	2025
# Sundays	4	4	5	4	4	5	4	5	4	4	5	4	52	
Budget	$83,031	$83,031	$103,788	$83,031	$83,031	$103,788	$83,031	$103,788	$83,031	$83,031	$103,788	$83,031	$809,550	$1,079,400
Actual	$92,281	$72,655	$133,235	$93,063	$74,560	$91,989	$77,972	$86,758	$76,842	$87,036	$105,587	$138,267	$799,354	$1,130,244
Actual/Budget	11.1%	-12.5%	28.4%	12.1%	-10.2%	-11.4%	-6.1%	-16.4%	-7.5%	4.8%	1.7%	66.5%	-1.3%	4.7%
Weekly Avg	$23,070	$18,164	$26,647	$23,266	$18,640	$18,398	$19,493	$17,352	$19,211	$21,759	$21,117	$34,567	$20,471	$20,758
Sunday Attendance	1048	1300	1730	1721	1413	1511	1163	1753	1343	1200	1595	1269	12,982	12,982
Online Views	132	214	274	180	188	261	280	208	173	151	228	163	1,910	1,910
Total Sunday Attendance	1180	1514	2004	1901	1601	1772	1443	1961	1516	1351	1823	1432	14892	14892
Sun Weekly Avg	295	379	401	475	400	354	361	392	379	338	365	358	382	382
Total Attendance	1112	1300	2559	2524	1413	1511	1163	1753	1343	1200	1711	2609	14,678	14,678
Total Online Views	170	214	445	250	188	261	280	208	173	151	247	270	2,189	2,189
Total All Attendance	1282	1514	3004	2774	1601	1772	1443	1961	1516	1351	1958	2879	16867	16867
Total Weekly Avg	321	379	601	694	400	354	361	392	379	338	392	720	432	432

	4	4	5	4	4	5	4	4	5	4	4	5	YTD	Full Year
Stewardship 2024	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	2024	2024
# Sundays	4	4	5	4	4	5	4	4	5	4	4	5	52	
Budget	$81,161	$81,161	$101,451	$81,161	$81,161	$101,451	$81,161	$81,161	$101,451	$81,161	$81,161	$101,451	$791,318	$1,055,090
Actual	$67,729	$78,662	$131,146	$67,094	$73,007	$84,020	$75,885	$71,856	$87,870	$79,258	$87,775	$146,506	$737,269	$1,050,807
Actual/Budget	-16.5%	-3.1%	29.3%	-17.3%	-10.0%	-17.2%	-6.5%	-11.5%	-13.4%	-2.3%	8.1%	44.4%	-6.8%	-0.4%
Weekly Avg	$16,932	$19,665	$26,229	$16,773	$18,252	$16,804	$18,971	$17,964	$17,574	$19,815	$21,944	$29,301	$18,796	$20,290
Sunday Attendance	1114	1390	2048	1306	1345	1463	1212	1307	1616	1269	1343	1489	12,801	12,801
Online Views	281	244	331	185	138	116	105	155	257	171	156	291	1,812	1,812
Total Sunday Attendance	1395	1634	2379	1491	1483	1579	1317	1462	1873	1440	1499	1780	14613	14613
Sun Weekly Avg	349	409	476	373	371	316	329	366	375	360	375	356	375	375
Total Attendance	1114	2250	2890	1306	1345	1463	1212	1307	1616	1269	1430	2893	14,503	14,503
Total Online Views	281	299	505	185	138	116	105	155	257	171	182	462	2,041	2,041
Total All Attendance	1395	2549	3395	1491	1483	1579	1317	1462	1873	1440	1612	3355	16544	16544
Total Weekly Avg	349	637	679	373	371	316	329	366	375	360	403	671	424	424

King of Kings Lutheran Church
DCE Report – November 2026

The following are a few of the things I have been working on the last few months:

Youth Ministry:

*If you and your youth are not on the Church Center App, please get in touch with Julie Galutia or me. This is where youth events and activities will be posted, with the capability of RSVPs for each event/activity.

*A calendar of activities for 2027 has been prepared. Julie is looking for volunteers to serve in a variety of ways. If you are interested in serving the youth of KOK, please get in touch with Julie.

*The Sr Youth will be traveling to Wichita next weekend to attend the Kansas District Youth Gathering. It is an opportunity for the youth to grow together as a group and grow in their knowledge and faith in God's love for them.

*In October several high school youth participated in the first ever Northland LYFE youth event. The event was well received.

Confirmation Ministry:

*Confirmation classes for the 2026-27 school year are underway. Eight youth participated in the Iowa District West Jr High gathering in October. At that event they studied the 10 Commandments and had a wonderful time growing in their relationships with God and each other.

Sunday School Ministry:

*Sunday school is off to a great start this year. Attendance has increased significantly over the past several years as we increased our emphasis on the importance of Sunday school.

*A special thank you to our Sunday school teachers. As well as a thank you to Emily Rowland for helping us add a music time to our Sunday morning openings. In addition the Sunday school children will be singing in church a couple of times this year.

*Planning is underway for our children's Christmas service which will be held December 13 at the 10:30 worship time.

*Volunteers are needed to be teachers aides and/or substitute teachers. If you are interested, please contact Kristin Murray or me.

Other Ministry Areas:

At this time I am only involved in a small group of DCEs who meet monthly for professional growth opportunities.

Your fellow servant of Christ,
Cindy Twillman, DCE