
Christ Lutheran Church

**COMPILED FINANCIAL STATEMENTS
FOR THE ONE MONTH AND TWELVE MONTHS
ENDED DECEMBER 31, 2013**

The C.P.A. GROUP, P.C.

Certified Public Accountants

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To the Board of Directors
Christ Lutheran Church
2350 44th Street SW
Wyoming, MI 49509

We have compiled the accompanying financial statements of Christ Lutheran Church (a nonprofit organization). Included are:

- Statement of Financial Position - Modified Cash Basis, as of December 31, 2013
- Statement of Activities - Modified Cash Basis, for the month ended December 31, 2013 and 2012 and November 30, 2013 and 2012
- Statement of Activities - Modified Cash Basis for the twelve months ended December 31, 2013 and 2012
- Supplemental Information - Monthly, Annual and Year to Date Budget Data
- Statement of Activities - Restricted Funds - Modified Cash Basis, for the Year to Date ending December 31, 2013

We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide assurance about whether the financial statements are in accordance with the modified cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supplemental information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we became aware of departures from the modified cash basis of accounting for nonprofit entities as described in the following paragraph.

The organization has stated its fixed assets at estimated purchase cost or estimated value. Additionally, the organization has not recognized depreciation of fixed assets. Accounting principles having substantial support under the modified cash basis of accounting would generally require that fixed assets be stated at cost, and that depreciation be recognized over the estimated useful lives of the assets. The

organization has accounted for restricted funds separately from unrestricted funds. However, the statement of activities does not reflect transfers from restricted to unrestricted funds upon satisfaction of restrictions. The effect of these departures on financial position and results of activities has not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements they might influence the user's conclusions about the organization's assets, liabilities, fund balances, revenues and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The CPA Group P.C.
January 13, 2014

Christ Lutheran Church

Statement of Financial Position - Modified Cash Basis As of December 31, 2013

	<u>December 31, 2013</u>
ASSETS	
CURRENT ASSETS	
CHECKING ACCOUNT	
Chemical Bank - Checking	\$ 195,947.59
Total Checking Accounts	\$ 195,947.59
SAVINGS ACCOUNTS	
Money Market - Founders	36,361.72
CD INVESTMENTS	
Subtotal Cash	232,309.31
PREPAID EXPENSES	
FIXED ASSETS	
Land and Buildings	864,260.81
Contents/Personal Property	<u>300,000.00</u>
Subtotal Fixed Assets	<u>1,164,260.81</u>
OTHER ASSETS	
TOTAL ASSETS	<u>\$ 1,396,570.12</u>
	<u>December 31, 2013</u>
LIABILITIES	
CURRENT LIABILITIES	
Taxes Payable	\$ 771.18
LONG TERM LIABILITIES	
TOTAL LIABILITIES	771.18
FUND BALANCE	
General Fund Balance Beginning of Year	1,324,821.33
Restricted Fund Balance	35,147.23
General Fund Current Activity	<u>35,830.38</u>
TOTAL FUND BALANCE	<u>1,395,798.94</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 1,396,570.12</u>

(See Accountants' Compilation Report)

Christ Lutheran Church
Statements of Activities - Modified Cash Basis
December 31, 2013

	<u>1 Month Ended</u> <u>Nov. 30, 2013</u>	<u>1 Month</u> <u>Dec. 31, 2013</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2013</u>	<u>YTD</u> <u>Budget</u>	<u>YTD</u> <u>Budget %</u>	<u>C/Y Annual</u> <u>Budget</u>	<u>YTD</u> <u>Remaining</u>	<u>1 Month</u> <u>Dec. 31, 2012</u>	<u>YTD Ended</u> <u>Dec. 31, 2012</u>
INCOME										
CONTRIBUTIONS										
Envelope Offerings	\$ 28,700.00	\$ 45,717.80	\$ 30,416.66	\$ 365,438.51	\$ 365,000.00	100.12%	\$ 365,000.00	\$ (438.51)	\$ 39,714.00	\$ 368,613.71
Loose Offerings	700.56	1,116.68	387.50	6,164.65	4,650.00	132.57%	4,650.00	(1,514.65)	825.95	4,564.55
VBS Income	<u>435.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,905.65</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	<u>(1,905.65)</u>	<u>0.00</u>	<u>0.00</u>
Subtotal Contributions	29,835.56	46,834.48	30,804.16	373,508.81	369,650.00	101.04%	(369,650.00)	(743,158.81)	40,539.95	373,178.26
RENTAL INCOME										
City of Wyoming	70.00	0.00	8.30	170.00	100.00	170.00%	100.00	(70.00)	0.00	200.00
TOPS	<u>0.00</u>	<u>20.00</u>	<u>20.00</u>	<u>220.00</u>	<u>240.00</u>	<u>91.67%</u>	<u>240.00</u>	<u>20.00</u>	<u>20.00</u>	<u>240.00</u>
Subtotal Rental Income	70.00	20.00	28.30	390.00	340.00	114.71%	(340.00)	(730.00)	20.00	440.00
INVESTMENT INCOME										
Checking Interest	8.52	8.76	8.30	97.96	100.00	97.96%	100.00	2.04	6.13	81.15
MMA Interest	15.50	12.42	41.65	187.11	500.00	37.42%	500.00	312.89	18.43	289.23
CD's Interest	<u>0.00</u>	<u>0.00</u>	<u>25.00</u>	<u>327.09</u>	<u>300.00</u>	<u>109.03%</u>	<u>300.00</u>	<u>(27.09)</u>	<u>108.42</u>	<u>1,310.87</u>
Subtotal Investment Income	24.02	21.18	74.95	612.16	900.00	68.02%	(900.00)	(1,512.16)	132.98	1,681.25
MISCELLANEOUS INCOME										
Miscellaneous Income	0.00	0.00	0.00	227.51	0.00	0.00%	0.00	(227.51)	0.00	0.00
Miscellaneous Income	<u>0.00</u>	<u>170.00</u>	<u>0.00</u>	<u>170.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	<u>(170.00)</u>	<u>0.00</u>	<u>0.00</u>
Subtotal Misc. Income	0.00	170.00	0.00	397.51	0.00	0.00%	0.00	(397.51)	0.00	0.00
TOTAL INCOME	29,929.58	47,045.66	30,907.41	374,908.48	370,890.00	101.08%	370,890.00	(4,018.48)	40,692.93	375,299.51

** Indicates accounts no longer in use
(See Accountants' Compilation Report)

Christ Lutheran Church
Statements of Activities - Modified Cash Basis
December 31, 2013

	<u>1 Month Ended</u> <u>Nov. 30, 2013</u>	<u>1 Month</u> <u>Dec. 31, 2013</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2013</u>	<u>YTD</u> <u>Budget</u>	<u>YTD</u> <u>Budget %</u>	<u>C/Y Annual</u> <u>Budget</u>	<u>YTD</u> <u>Remaining</u>	<u>1 Month</u> <u>Dec. 31, 2012</u>	<u>YTD Ended</u> <u>Dec. 31, 2012</u>
EXPENSES										
GENERAL EXPENSES										
PASTORAL MINISTRIES										
Pastor Salary	2,692.30	4,038.45	3,641.25	25,091.52	43,695.00	57.42%	43,695.00	18,603.48	2,979.24	25,919.38
Pastor Housing Allowance	1,730.76	2,596.14	2,048.16	15,923.04	24,578.00	64.79%	24,578.00	8,654.96	1,846.16	16,061.60
Pastor SECA Offset	320.36	480.54	389.13	2,907.60	4,670.00	62.26%	4,670.00	1,762.40	328.48	2,857.76
Pastor Auto Allowance	874.61	799.47	550.00	8,177.08	6,600.00	123.90%	6,600.00	(1,577.08)	507.70	4,417.01
Pastor Pension and Benefits	2,081.56	2,192.87	2,112.50	13,866.63	25,350.00	54.70%	25,350.00	11,483.37	1,064.17	19,485.68
Pastor Continuing Ed.	48.09	0.00	83.30	155.50	1,000.00	15.55%	1,000.00	844.50	0.00	1,000.00
Pastor Books/Periodicals	56.05	0.00	10.40	56.05	125.00	44.84%	125.00	68.95	0.00	0.00
Bishops Retreat	0.00	0.00	20.80	0.00	250.00	0.00%	250.00	250.00	0.00	0.00
Visiting Pastors	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>12,300.73</u>	<u>1,200.00</u>	<u>1,025.06%</u>	<u>1,200.00</u>	<u>(11,100.73)</u>	<u>550.00</u>	<u>6,334.37</u>
Subtotal Pastoral Ministries	7,803.73	10,107.47	8,955.54	78,478.15	107,468.00	73.02%	107,468.00	28,989.85	7,275.75	76,075.80

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December 31, 2013

	<u>1 Month Ended</u> <u>Nov. 30, 2013</u>	<u>1 Month</u> <u>Dec. 31, 2013</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2013</u>	<u>YTD</u> <u>Budget</u>	<u>YTD</u> <u>Budget %</u>	<u>C/Y Annual</u> <u>Budget</u>	<u>YTD</u> <u>Remaining</u>	<u>1 Month</u> <u>Dec. 31, 2012</u>	<u>YTD Ended</u> <u>Dec. 31, 2012</u>
WORSHIP & MUSIC										
Minister of Music	1,481.50	2,222.25	1,605.05	21,986.47	19,261.00	114.15%	19,261.00	(2,725.47)	1,453.94	18,901.22
Minister of Music FICA	113.33	170.00	122.75	1,679.86	1,473.00	114.04%	1,473.00	(206.86)	111.23	1,443.88
First Organist	515.00	1,287.50	869.05	8,997.88	10,429.00	86.28%	10,429.00	1,431.12	631.80	8,219.11
Bell Choir Director	492.40	615.50	359.30	4,185.19	4,312.00	97.06%	4,312.00	126.81	490.72	4,224.48
Emp FICA - Organ/Bell Choir/Choir	85.31	150.28	94.00	1,075.70	1,128.00	95.36%	1,128.00	52.30	93.83	986.36
Substitute Organist	0.00	0.00	50.00	685.00	600.00	114.17%	600.00	(85.00)	0.00	366.36
Choir Rehearsalist	200.00	200.00	125.05	1,727.84	1,501.00	115.11%	1,501.00	(226.84)	196.36	1,666.30
Childrens Choir Director	540.00	810.00	341.63	4,326.00	4,100.00	105.51%	4,100.00	(226.00)	456.00	3,822.94
Childrens Choir Director FICA	41.31	61.96	26.13	330.94	314.00	105.39%	314.00	(16.94)	34.88	291.79
Bell Choir Music	0.00	0.00	41.63	469.37	500.00	93.87%	500.00	30.63	0.00	564.12
Organ and Piano Maintenance	0.00	0.00	62.50	0.00	750.00	0.00%	750.00	750.00	0.00	105.00
Sound System Maintenance	359.00	0.00	33.26	389.00	400.00	97.25%	400.00	11.00	709.99	766.10
Adult Choirs Music	0.00	0.00	25.00	298.21	300.00	99.40%	300.00	1.79	0.00	99.95
Childrens Choir Music	0.00	28.65	70.76	737.57	850.00	86.77%	850.00	112.43	0.00	840.95
Worship Equipment	0.00	93.85	41.63	146.66	500.00	29.33%	500.00	353.34	0.00	1,537.99
Continuing Education	0.00	0.00	125.00	680.63	1,500.00	45.38%	1,500.00	819.37	550.00	993.80
Worship & Visual Arts Licenses	0.00	519.00	83.26	1,132.45	1,000.00	113.24%	1,000.00	(132.45)	519.00	764.00
Altar Guild / Worship Supplies	0.00	546.68	154.13	1,792.51	1,850.00	96.89%	1,850.00	57.49	338.56	1,624.23
Visual Arts	0.00	0.00	4.13	72.12	50.00	144.24%	50.00	(22.12)	0.00	46.62
Subtotal Worship & Music	3,827.85	6,705.67	4,234.26	50,713.40	50,818.00	99.79%	50,818.00	104.60	5,586.31	47,265.20

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Christ Lutheran Church
Statements of Activities - Modified Cash Basis
December 31, 2013

	<u>1 Month Ended</u> <u>Nov. 30, 2013</u>	<u>1 Month</u> <u>Dec. 31, 2013</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2013</u>	<u>YTD</u> <u>Budget</u>	<u>YTD</u> <u>Budget %</u>	<u>C/Y Annual</u> <u>Budget</u>	<u>YTD</u> <u>Remaining</u>	<u>1 Month</u> <u>Dec. 31, 2012</u>	<u>YTD Ended</u> <u>Dec. 31, 2012</u>
YOUTH MINISTRY										
Summer Camps Scholarship	0.00	0.00	62.50	600.00	750.00	80.00%	750.00	150.00	0.00	600.00
Graduation Celebration	0.00	0.00	33.26	217.46	400.00	54.36%	400.00	182.54	0.00	309.64
Youth Ministry - Entertainment	0.00	0.00	83.30	490.45	1,000.00	49.05%	1,000.00	509.55	0.00	122.00
Youth Ministry - Support	0.00	0.00	25.00	0.00	300.00	0.00%	300.00	300.00	0.00	13.89
Youth Ministry - Supplies	3.99	86.60	35.00	137.77	420.00	32.80%	420.00	282.23	0.00	179.00
Youth Trips/Transportation	70.00	0.00	125.00	1,210.00	1,500.00	80.67%	1,500.00	290.00	0.00	3,100.00
Youth Ministry - Food	0.00	97.68	41.63	347.66	500.00	69.53%	500.00	152.34	0.00	579.81
Youth Coordinator	615.40	923.10	666.63	2,769.30	8,000.00	34.62%	8,000.00	5,230.70	0.00	7,805.82
Youth Ministry - FICA	47.07	70.62	51.00	211.85	612.00	34.62%	612.00	400.15	0.00	597.14
Nursery	<u>0.00</u>	<u>0.00</u>	<u>16.65</u>	<u>0.00</u>	<u>200.00</u>	<u>0.00%</u>	<u>200.00</u>	<u>200.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal Youth Ministry	736.46	1,178.00	1,139.97	5,984.49	13,682.00	43.74%	13,682.00	7,697.51	0.00	13,307.30
EDUCATION										
Sunday School	82.04	206.98	216.65	1,750.19	2,600.00	67.31%	2,600.00	849.81	322.61	1,057.66
Confirmation School	0.00	0.00	166.63	1,408.16	2,000.00	70.41%	2,000.00	591.84	0.00	1,292.28
Vacation Bible School	0.00	435.00	75.00	2,389.95	900.00	265.55%	900.00	(1,489.95)	224.39	1,197.18
Adult Education	0.00	135.71	41.65	381.74	500.00	76.35%	500.00	118.26	149.85	560.60
Puppet Ministry	0.00	201.60	33.26	201.60	400.00	50.40%	400.00	198.40	0.00	0.00
Family Time	0.00	125.23	16.63	125.23	200.00	62.61%	200.00	74.77	0.00	93.22
Christian Education Coordinator	1,153.84	1,730.76	1,250.00	16,473.00	15,000.00	109.82%	15,000.00	(1,473.00)	946.16	11,827.00
Christian Education Coordinator - FI	88.27	132.41	95.65	1,244.31	1,148.00	108.39%	1,148.00	(96.31)	72.38	904.76
The Lutheran and Devotionals	<u>0.00</u>	<u>50.40</u>	<u>25.00</u>	<u>319.10</u>	<u>300.00</u>	<u>106.37%</u>	<u>300.00</u>	<u>(19.10)</u>	<u>0.00</u>	<u>319.10</u>
Subtotal Education	1,324.15	3,018.09	1,920.47	24,293.28	23,048.00	105.40%	23,048.00	(1,245.28)	1,715.39	17,251.80

** Indicates accounts no longer in use
(See Accountants' Compilation Report)

Christ Lutheran Church
Statements of Activities - Modified Cash Basis
December 31, 2013

	<u>1 Month Ended</u> <u>Nov. 30, 2013</u>	<u>1 Month</u> <u>Dec. 31, 2013</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2013</u>	<u>YTD</u> <u>Budget</u>	<u>YTD</u> <u>Budget %</u>	<u>C/Y Annual</u> <u>Budget</u>	<u>YTD</u> <u>Remaining</u>	<u>1 Month</u> <u>Dec. 31, 2012</u>	<u>YTD Ended</u> <u>Dec. 31, 2012</u>
EVANGELISM										
Evangelism	130.85	0.00	16.63	299.90	200.00	149.95%	200.00	(99.90)	0.00	94.50
Stephen's Ministry	<u>20.90</u>	<u>0.00</u>	<u>20.00</u>	<u>(4.10)</u>	<u>240.00</u>	<u>(1.71)%</u>	<u>240.00</u>	<u>244.10</u>	<u>17.85</u>	<u>17.85</u>
Subtotal Evangelism	151.75	0.00	36.63	295.80	440.00	67.23%	440.00	144.20	17.85	112.35
FELLOWSHIP										
Fellowship	0.00	203.34	133.30	1,561.09	1,600.00	97.57%	1,600.00	38.91	90.56	1,601.59
Celebrating 50	<u>0.00</u>	<u>0.00</u>	<u>166.65</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00%</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal Fellowship	0.00	203.34	299.95	1,561.09	3,600.00	43.36%	3,600.00	2,038.91	90.56	1,601.59
MISSION SUPPORT										
Stewardship	20.43	0.00	41.63	496.51	500.00	99.30%	500.00	3.49	32.88	88.74
ELCA Synod Support	6,000.00	4,195.00	3,083.30	37,161.32	37,000.00	100.44%	37,000.00	(161.32)	4,343.00	37,343.00
LSSM	<u>300.00</u>	<u>425.00</u>	<u>308.30</u>	<u>3,700.00</u>	<u>3,700.00</u>	<u>100.00%</u>	<u>3,700.00</u>	<u>0.00</u>	<u>434.00</u>	<u>3,734.00</u>
Subtotal Mission Support	6,320.43	4,620.00	3,433.23	41,357.83	41,200.00	100.38%	41,200.00	(157.83)	4,809.88	41,165.74
OFFICE & ADMINISTRATION										
Duplication and Printing	0.00	365.65	200.00	1,910.78	2,400.00	79.62%	2,400.00	489.22	0.00	1,690.20
Office and Administration	0.00	393.97	0.00	393.97	0.00	0.00%	0.00	(393.97)	0.00	0.00
Administrative Secretary	2,769.80	4,154.70	3,000.63	37,366.49	36,008.00	103.77%	36,008.00	(1,358.49)	2,718.18	35,336.34
Administrative Secretary Benefits	706.74	660.58	829.13	7,630.50	9,950.00	76.69%	9,950.00	2,319.50	(208.41)	5,359.11
Administrative Secretary FICA	211.89	317.83	229.55	2,847.49	2,755.00	103.36%	2,755.00	(92.49)	207.93	2,699.31
Interim Administrative Facilitator	920.00	1,380.00	0.00	9,430.00	0.00	0.00%	0.00	(9,430.00)	0.00	1,345.00
Interim Administrative Facilitator FI	70.38	105.57	0.00	721.40	0.00	0.00%	0.00	(721.40)	0.00	0.00
Office Supplies	0.00	58.89	108.30	1,851.89	1,300.00	142.45%	1,300.00	(551.89)	313.99	2,942.46
Postage	(273.11)	(289.65)	125.00	1,365.38	1,500.00	91.03%	1,500.00	134.62	272.40	2,296.40
Bank Charges	56.15	15.70	22.50	221.00	270.00	81.85%	270.00	49.00	17.40	208.00
Offering Envelopes	0.00	0.00	62.50	412.27	750.00	54.97%	750.00	337.73	0.00	462.50
Copy Machine Maintenance	0.00	327.92	160.40	2,869.44	1,925.00	149.06%	1,925.00	(944.44)	0.00	1,531.18
Technology	120.00	106.00	62.50	769.44	750.00	102.59%	750.00	(19.44)	0.00	857.71
Accounting and Payroll Service	100.92	970.00	458.30	4,917.58	5,500.00	89.41%	5,500.00	582.42	410.00	5,307.01
Office Equipment	0.00	600.00	225.00	600.00	2,700.00	22.22%	2,700.00	2,100.00	0.00	303.85
Web Page Upgrade Package	<u>44.99</u>	<u>44.99</u>	<u>0.00</u>	<u>394.84</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	<u>(394.84)</u>	<u>0.00</u>	<u>0.00</u>
Subtotal Office & Administration	4,727.76	9,212.15	5,483.81	73,702.47	65,808.00	112.00%	65,808.00	(7,894.47)	3,731.49	60,339.07

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(See Accountants' Compilation Report)

Christ Lutheran Church
Statements of Activities - Modified Cash Basis
December 31, 2013

	<u>1 Month Ended</u> <u>Nov. 30, 2013</u>	<u>1 Month</u> <u>Dec. 31, 2013</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2013</u>	<u>YTD</u> <u>Budget</u>	<u>YTD</u> <u>Budget %</u>	<u>C/Y Annual</u> <u>Budget</u>	<u>YTD</u> <u>Remaining</u>	<u>1 Month</u> <u>Dec. 31, 2012</u>	<u>YTD Ended</u> <u>Dec. 31, 2012</u>
PROPERTY										
Electric - Consumers	559.15	605.31	833.30	8,690.19	10,000.00	86.90%	10,000.00	1,309.81	536.25	9,027.38
Phone - AT&T, TDS & Iserv	186.29	186.29	250.00	2,203.01	3,000.00	73.43%	3,000.00	796.99	166.20	1,992.73
Gas - DTE	540.00	540.00	625.00	6,087.00	7,500.00	81.16%	7,500.00	1,413.00	374.00	4,886.00
City of Wyoming - Water	0.00	0.00	275.00	1,375.49	3,300.00	41.68%	3,300.00	1,924.51	440.89	2,980.94
Waste Removal	156.33	155.68	116.65	1,668.64	1,400.00	119.19%	1,400.00	(268.64)	132.87	1,390.30
Pest Control	53.00	53.00	50.00	632.00	600.00	105.33%	600.00	(32.00)	52.00	624.00
Maintenance	964.82	391.24	458.30	6,363.69	5,500.00	115.70%	5,500.00	(863.69)	92.46	5,774.96
Insurance	90.00	1,493.00	716.63	7,497.98	8,600.00	87.19%	8,600.00	1,102.02	0.00	8,057.39
Snow Removal and Lawn Care	350.00	0.00	350.00	3,950.00	4,200.00	94.05%	4,200.00	250.00	350.00	4,694.00
Custodian	312.40	695.80	307.75	4,726.78	3,693.00	127.99%	3,693.00	(1,033.78)	466.99	4,084.42
Custodian FICA	23.90	53.23	23.55	361.30	283.00	127.67%	283.00	(78.30)	35.72	312.05
Custodian Assistant	724.20	1,050.80	909.75	9,458.58	10,917.00	86.64%	10,917.00	1,458.42	780.64	9,437.38
Custodian Assistant FICA	55.40	80.39	69.55	722.53	835.00	86.53%	835.00	112.47	59.72	721.02
Capital Expenditures	<u>621.21</u>	<u>621.21</u>	<u>625.00</u>	<u>7,499.98</u>	<u>7,500.00</u>	<u>100.00%</u>	<u>7,500.00</u>	<u>0.02</u>	<u>666.67</u>	<u>8,000.04</u>
Subtotal Property	4,636.70	5,925.95	5,610.48	61,237.17	67,328.00	90.95%	67,328.00	6,090.83	4,154.41	61,982.61
PLANNING										
Council Expenses	<u>0.00</u>	<u>0.00</u>	<u>120.80</u>	<u>669.50</u>	<u>1,450.00</u>	<u>46.17%</u>	<u>1,450.00</u>	<u>780.50</u>	<u>(115.00)</u>	<u>71.45</u>
Subtotal Planning	0.00	0.00	120.80	669.50	1,450.00	46.17%	1,450.00	780.50	(115.00)	71.45
DEBT RETIREMENT										
Mortgage Payment	0.00	0.00	4,477.00	26,029.78	26,029.78	100.00%	26,029.78	0.00	4,477.00	53,724.00
Less Principal Reduction	<u>0.00</u>	<u>0.00</u>	<u>3,401.83</u>	<u>25,662.86</u>	<u>25,662.86</u>	<u>100.00%</u>	<u>25,662.86</u>	<u>0.00</u>	<u>4,351.94</u>	<u>51,047.79</u>
Net Interest Payment	0.00	0.00	0.00	366.92	366.92	100.00%	366.92	0.00	125.06	2,676.21

** Indicates accounts no longer in use
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Christ Lutheran Church
Statements of Activities - Modified Cash Basis
December 31, 2013

	<u>1 Month Ended Nov. 30, 2013</u>	<u>1 Month Dec. 31, 2013</u>	<u>Monthly Budget</u>	<u>YTD Ended Dec. 31, 2013</u>	<u>YTD Budget</u>	<u>YTD Budget %</u>	<u>C/Y Annual Budget</u>	<u>YTD Remaining</u>	<u>1 Month Dec. 31, 2012</u>	<u>YTD Ended Dec. 31, 2012</u>
MISCELLANEOUS EXPENSES										
Synod Convention	0.00	0.00	75.00	260.00	900.00	28.89%	900.00	640.00	0.00	1,059.48
Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	20.00
Pastoral Search & Transition	0.00	0.00	0.00	138.00	0.00	0.00%	0.00	(138.00)	6,000.00	6,000.00
Open House/Dinner	0.00	0.00	33.30	0.00	400.00	0.00%	400.00	400.00	0.00	1,680.00
Miscellaneous Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	<u>(20.00)</u>	<u>0.00</u>	<u>19.94</u>
Subtotal Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>	<u>108.30</u>	<u>418.00</u>	<u>1,300.00</u>	<u>32.15%</u>	<u>1,300.00</u>	<u>882.00</u>	<u>6,000.00</u>	<u>8,779.42</u>
TOTAL EXPENSES	<u>29,528.83</u>	<u>40,970.67</u>	<u>31,343.44</u>	<u>339,078.10</u>	<u>376,508.92</u>	<u>90.06%</u>	<u>376,508.92</u>	<u>37,430.82</u>	<u>33,391.70</u>	<u>330,628.54</u>
REVENUE OVER EXPENSES	<u>\$ 400.75</u>	<u>\$ 6,074.99</u>	<u>\$ (436.03)</u>	<u>\$ 35,830.38</u>	<u>\$ (5,618.92)</u>	<u>(637.67)%</u>	<u>(5,618.92)</u>	<u>(41,449.30)</u>	<u>\$ 7,301.23</u>	<u>\$ 44,670.97</u>

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Christ Lutheran Church

Statement of Activities - Restricted Funds - Modified Cash Basis Year-To-Date 2013

<u>Fund Name</u>	<u>Beginning Balance</u>	<u>Income</u>	<u>Expenses</u>	<u>Year-to-Date Balance</u>
Pastor's Discretionary	\$ 1,808.60	\$ 1,500.00	\$ 1,658.45	\$ 1,650.15
Pastor Moving Fund	6,000.00	0.00	2,425.06	3,574.94
Food Pantries Fund	769.87	3,298.35	163.66	3,904.56
Personal Care Pantry Fund	2,661.51	1,203.63	2,502.97	1,362.17
Music Fund	196.34	71.17	176.39	91.12
Memorial Fund	2,372.95	670.17	2,004.75	1,038.37
Stained Glass Windows Fund	2,580.17	0.00	2,580.17	0.00
Nursery Fund	281.73	0.00	0.00	281.73
Sunday School Offerings Fund	127.41	561.12	605.63	82.90
50th Anniversary Fund	5,846.41	6,558.00	11,634.41	770.00
Youth Fund Raising Acct	6,999.69	11,162.31	6,392.86	11,769.14
Altar Guild Fund	491.16	0.00	0.00	491.16
Youth Trip Participant Deposits	1,051.64	3,267.00	4,232.00	86.64
Flowers Fund	797.90	2,076.00	2,290.40	583.50
Leadership Development Fund	968.44	0.00	0.00	968.44
Temporary Reimbursement Fun	4,944.73	3,375.90	4,974.00	3,346.63
SCLC General Fund	4,523.72	2,000.00	2,906.55	3,617.17
Sudanese Discretionary Fund	1,509.19	810.00	1,330.00	989.19
World Hunger Fund	0.00	1,479.75	1,479.75	0.00
Retreats - Adults Fund	463.83	0.00	0.00	463.83
Property Improvement Fund	<u>9,950.85</u>	<u>12,767.84</u>	<u>22,643.10</u>	<u>\$ 75.59</u>
Total Restricted Funds	54,346.14	50,801.24	70,000.15	35,147.23

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