

**Christ Lutheran Church**  
**Annual Finance Meeting**  
**January 20, 2019**

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# **Christ Lutheran Church**

**Financial Statements  
For the One and Twelve Months Ended  
December 31, 2018 and 2017**

No assurance is provided on these financial statements.

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**Christ Lutheran Church**  
**Congregational Financial Audit**  
**January 12, 2019**

Audit Committee: Jennifer Buddemeier, Brian Crane, Curt Johnson and  
Pete Van Gessel

Attending: Vicki Blubaugh, Treasurer and Jim Barritt, Bookkeeper

The auditors have performed the procedures and testing called for in the audit program adopted by the congregation. In so doing, we have reviewed the procedures governing the financial reporting and operations process. The books and records of the congregation appear to be materially accurate in all respects. The balances presented are correct, procedures proper, and records properly kept.

Brian Crane

Audit Supervisor

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**The C.P.A. GROUP, P.C.**  
Certified Public Accountants

4267 Canal Avenue, S.W.  
Grandville, MI 49418

Phone (616) 538-0460  
Fax (616) 538-0215

The accompanying financial statements of Christ Lutheran Church as of and for the twelve months ended December 31, 2018 and 2017, were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

The C.P.A. Group, P.C.  
Grandville, Michigan  
January 08, 2019

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## Christ Lutheran Church

### Statement of Financial Position - Modified Cash Basis As of December 31, 2018

	<u>December 31, 2018</u>
<b>ASSETS</b>	
CURRENT ASSETS	
CHECKING ACCOUNT	
Chemical Bank - Checking	\$ 271,737.99
Total Checking Accounts	271,737.99
SAVINGS ACCOUNTS	
CD INVESTMENTS	
Subtotal Cash	271,737.99
PREPAID EXPENSES	
FIXED ASSETS	
Land and Buildings	1,190,494.68
Contents/Personal Property	300,000.00
Subtotal Fixed Assets	1,490,494.68
OTHER ASSETS	
TOTAL ASSETS	\$ <u>1,762,232.67</u>
	<u>December 31, 2018</u>
<b>LIABILITIES</b>	
CURRENT LIABILITIES	
Taxes Payable	\$ 1,810.14
LONG TERM LIABILITIES	
Thrivent Financial	159,953.04
TOTAL LIABILITIES	161,763.18
FUND BALANCE	
General Fund Balance Beginning of Year	1,472,803.09
Restricted Fund Balance	52,554.49
Excess Income / (Expenses)	299.00
General Fund Current Activity	74,812.91
TOTAL FUND BALANCE	1,600,469.49
TOTAL LIABILITIES & FUND BALANCE	\$ <u>1,762,232.67</u>

See accompanying notes. No assurance is provided on these financial statements.

**Christ Lutheran Church**  
**Statements of Activities - Modified Cash Basis**  
**December 31, 2018 and 2017**

	<u>1 Month Ended</u> <u>Nov. 30, 2018</u>	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2018</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 Ended</u> <u>Dec. 31, 2017</u>	<u>YTD Ended</u> <u>Dec. 31, 2017</u>
<b>INCOME</b>										
<b>CONTRIBUTIONS</b>										
Envelope Offerings	\$ 28,572.00	\$ 47,969.00	\$ 31,416.66	\$ 383,466.00	\$ 377,000.00	101.72 %	\$ 377,000.00	\$ (6,466.00)	\$ 39,212.00	\$ 372,757.20
Loose Offerings	483.01	1,117.65	458.33	6,745.20	5,500.00	122.64 %	5,500.00	(1,245.20)	1,031.75	6,719.01
VBS Income	0.00	0.00	0.00	428.00	0.00	0.00 %	0.00	(428.00)	0.00	578.00
Subtotal Contributions	29,055.01	49,086.65	31,874.99	390,639.20	382,500.00	102.13 %	382,500.00	(8,139.20)	40,243.75	380,054.21
<b>RENTAL INCOME</b>										
City of Wyoming - Elections	50.00	0.00	12.50	100.00	150.00	66.67 %	150.00	50.00	0.00	100.00
Building Use Fees	0.00	20.00	20.00	220.00	240.00	91.67 %	240.00	20.00	20.00	220.00
Subtotal Rental Income	50.00	20.00	32.50	320.00	390.00	82.05 %	390.00	70.00	20.00	320.00
<b>INVESTMENT INCOME</b>										
Checking Interest	0.00	0.00	2.50	24.99	30.00	83.30 %	30.00	5.01	3.88	37.30
MMA Interest	0.00	0.00	0.83	0.00	10.00	0.00 %	10.00	10.00	0.00	7.24
Subtotal Investment Income	0.00	0.00	3.33	24.99	40.00	62.48 %	40.00	15.01	3.88	44.54
<b>MISCELLANEOUS INCOME</b>										
Miscellaneous Income	0.00	602.00	0.00	5,539.00	0.00	0.00 %	0.00	5,539.00	0.00	2,000.00
Subtotal Misc. Income	0.00	602.00	0.00	5,539.00	0.00	0.00 %	0.00	5,539.00	0.00	2,000.00
<b>TOTAL INCOME</b>	<b>29,105.01</b>	<b>49,708.65</b>	<b>31,910.82</b>	<b>396,523.19</b>	<b>382,930.00</b>	<b>103.55 %</b>	<b>382,930.00</b>	<b>(13,593.19)</b>	<b>40,267.63</b>	<b>382,418.75</b>

\*\* Indicates accounts no longer in use

See accompanying notes. No assurance is provided on these financial statements.

**Christ Lutheran Church**  
**Statements of Activities - Modified Cash Basis**  
**December 31, 2018 and 2017**

	<u>1 Month Ended</u> <u>Nov. 30, 2018</u>	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2018</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 Ended</u> <u>Dec. 31, 2017</u>	<u>YTD Ended</u> <u>Dec. 31, 2017</u>
EXPENSES										
GENERAL EXPENSES										
PASTORAL MINISTRIES										
Pastor Salary	2,511.16	2,511.16	3,466.66	12,552.59	41,600.00	30.17 %	41,600.00	29,047.41	0.00	20,045.94
Pastor Housing Allowance	2,400.00	2,400.00	1,853.75	12,000.00	22,245.00	53.94 %	22,245.00	10,245.00	0.00	22,232.09
Pastor SECA Offset	405.70	405.70	439.50	2,071.91	5,274.00	39.29 %	5,274.00	3,202.09	0.00	4,369.78
Pastor Auto Allowance	507.70	507.70	550.00	2,736.88	6,600.00	41.47 %	6,600.00	3,863.12	0.00	4,511.58
Pastor Pension and Benefits	2,411.09	2,411.09	2,703.08	12,385.89	32,437.00	38.18 %	32,437.00	20,051.11	0.00	21,202.63
Pastor Telephone	50.63	50.63	0.00	208.14	0.00	0.00 %	0.00	(208.14)	0.00	0.00
Pastor Continuing Ed/Ed Materials	22.86	542.16	125.00	740.88	1,500.00	49.39 %	1,500.00	759.12	0.00	1,547.14
Interim Pastor Stipend	0.00	0.00	0.00	21,594.51	0.00	0.00 %	0.00	(21,594.51)	3,084.93	9,254.79
Visiting Pastors	0.00	0.00	100.00	3,416.00	1,200.00	284.67 %	1,200.00	(2,216.00)	230.00	3,439.92
Bishops Retreat	0.00	0.00	20.83	0.00	250.00	0.00 %	250.00	250.00	0.00	0.00
Subtotal Pastoral Ministries	8,309.14	8,828.44	9,258.82	67,706.80	111,106.00	60.94 %	111,106.00	43,399.20	3,314.93	86,603.87

\*\* Indicates accounts no longer in use

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**Christ Lutheran Church**  
**Statements of Activities - Modified Cash Basis**  
**December 31, 2018 and 2017**

	<u>1 Month Ended</u> <u>Nov. 30, 2018</u>	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2018</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 Ended</u> <u>Dec. 31, 2017</u>	<u>YTD Ended</u> <u>Dec. 31, 2017</u>
WORSHIP, MUSIC & ARTS										
Minister of Music	1,861.54	1,923.08	1,748.16	13,947.81	20,978.00	66.49 %	20,978.00	7,030.19	1,582.10	20,543.92
Minister of Music FICA	0.00	0.00	133.75	708.63	1,605.00	44.15 %	1,605.00	896.37	121.03	1,571.61
Reformation Play	0.00	0.00	0.00	0.00	0.00	0.00 %	0.00	0.00	0.00	1,092.74
First Organist	841.26	701.05	911.33	9,242.86	10,936.00	84.52 %	10,936.00	1,693.14	549.84	7,693.70
Bell Choir Director	643.36	562.94	455.66	4,971.33	5,468.00	90.92 %	5,468.00	496.67	525.68	4,466.34
Emp FICA - Organ/Bell Choir	113.58	108.40	104.58	1,193.05	1,255.00	95.06 %	1,255.00	61.95	93.75	1,089.77
Substitute Musicians	0.00	0.00	70.83	1,049.84	850.00	123.51 %	850.00	(199.84)	75.00	757.81
Children Choir Accompanist	210.00	90.00	79.08	570.00	949.00	60.06 %	949.00	379.00	90.00	750.00
Adult Choir Accompanist	0.00	153.00	123.25	969.00	1,479.00	65.52 %	1,479.00	510.00	150.00	1,537.46
Bell Choir Music	0.00	89.43	41.66	577.75	500.00	115.55 %	500.00	(77.75)	0.00	0.00
Organ and Piano Maintenance	0.00	0.00	50.00	0.00	600.00	0.00 %	600.00	600.00	0.00	0.00
Sound System Maintenance	0.00	0.00	26.66	0.00	320.00	0.00 %	320.00	320.00	0.00	389.00
Adult Choirs Music	0.00	0.00	25.00	0.00	300.00	0.00 %	300.00	300.00	0.00	0.00
Childrens Choir Director	910.00	650.00	325.00	4,940.00	3,900.00	126.67 %	3,900.00	(1,040.00)	520.00	3,998.60
Childrens Choir Director FICA	69.62	49.72	24.83	377.91	298.00	126.82 %	298.00	(79.91)	39.78	159.12
Childrens Choir Music	0.00	0.00	33.33	247.15	400.00	61.79 %	400.00	152.85	0.00	246.05
Worship Equipment	0.00	0.00	41.66	89.00	500.00	17.80 %	500.00	411.00	0.00	175.20
Continuing Education	0.00	0.00	83.33	475.00	1,000.00	47.50 %	1,000.00	525.00	0.00	0.00
Worship & Visual Arts Licenses	355.00	519.00	106.66	1,950.66	1,280.00	152.40 %	1,280.00	(670.66)	0.00	672.99
Altar Guild / Worship Supplies	0.00	264.00	150.00	1,799.45	1,800.00	99.97 %	1,800.00	0.55	28.52	1,791.45
Visual Arts	0.00	28.00	8.33	87.64	100.00	87.64 %	100.00	12.36	43.38	43.38
Pastoral Worship Props	0.00	0.00	0.00	0.00	0.00	0.00 %	0.00	0.00	0.00	108.22
Christmas Program	0.00	0.00	16.66	(14.04)	200.00	(7.02)%	200.00	214.04	14.04	14.04
Subtotal Worship & Music	5,004.36	5,138.62	4,559.76	43,183.04	54,718.00	78.92 %	54,718.00	11,534.96	3,833.12	47,101.40

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**Christ Lutheran Church**  
**Statements of Activities - Modified Cash Basis**  
**December 31, 2018 and 2017**

	<u>1 Month Ended</u> <u>Nov. 30, 2018</u>	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2018</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 Ended</u> <u>Dec. 31, 2017</u>	<u>YTD Ended</u> <u>Dec. 31, 2017</u>
<b>YOUTH AND FAMILY MINISTRY</b>										
Summer Camps Scholarship	0.00	0.00	0.00	0.00	0.00	0.00 %	0.00	0.00	0.00	(100.00)
Youth Ministry - Entertainment	0.00	0.00	25.00	620.13	300.00	206.71 %	300.00	(320.13)	0.00	607.97
Youth Leader - Training	0.00	0.00	25.00	0.00	300.00	0.00 %	300.00	300.00	0.00	0.00
Youth Ministry - Supplies & Materials	0.00	0.00	16.66	0.00	200.00	0.00 %	200.00	200.00	0.00	224.77
Youth Trips/Transportation	0.00	0.00	166.66	2,000.00	2,000.00	100.00 %	2,000.00	0.00	0.00	185.96
Youth Ministry - Food	0.00	0.00	41.66	139.32	500.00	27.86 %	500.00	360.68	154.50	518.34
Graduation Celebration	0.00	0.00	20.83	0.00	250.00	0.00 %	250.00	250.00	0.00	263.57
Youth Ministry Coordinator	1,175.04	1,175.04	1,260.50	15,286.95	15,126.00	101.06 %	15,126.00	(160.95)	1,152.00	12,096.00
Youth Ministry - FICA	89.90	89.89	96.41	1,167.69	1,157.00	100.92 %	1,157.00	(10.69)	88.12	925.34
Nursery	0.00	0.00	16.66	0.00	200.00	0.00 %	200.00	200.00	0.00	0.00
Nursery Attendant	296.25	60.00	325.00	768.75	3,900.00	19.71 %	3,900.00	3,131.25	0.00	600.00
Nursery Attendant - FICA	22.66	4.59	24.83	49.34	298.00	16.56 %	298.00	248.66	0.00	45.90
Subtotal Youth Ministry	1,583.85	1,329.52	2,019.21	20,032.18	24,231.00	82.67 %	24,231.00	4,198.82	1,394.62	15,367.85
<b>EDUCATION</b>										
Sunday School	0.00	118.03	100.00	1,090.07	1,200.00	90.84 %	1,200.00	109.93	0.00	1,277.32
Confirmation School	0.00	1,259.74	158.33	3,144.85	1,900.00	165.52 %	1,900.00	(1,244.85)	0.00	1,227.49
Vacation Bible School	0.00	0.00	100.00	911.24	1,200.00	75.94 %	1,200.00	288.76	0.00	1,244.60
Adult Education	44.23	56.16	66.66	507.30	800.00	63.41 %	800.00	292.70	70.06	672.02
Middle School Summer Program (ONE)	0.00	0.00	41.66	46.76	500.00	9.35 %	500.00	453.24	0.00	83.18
Puppet Ministry	0.00	119.00	20.83	119.00	250.00	47.60 %	250.00	131.00	0.00	67.00
Family Ministries Coordinator	993.60	1,043.28	1,435.66	14,251.76	17,228.00	82.72 %	17,228.00	2,976.24	1,023.12	12,384.88
Family Ministries Coordinator FICA	76.01	79.81	109.83	1,090.26	1,318.00	82.72 %	1,318.00	227.74	78.26	947.44
Children's Program	0.00	189.91	16.66	332.56	200.00	166.28 %	200.00	(132.56)	0.00	0.00
Subtotal Education	1,113.84	2,865.93	2,049.63	21,493.80	24,596.00	87.39 %	24,596.00	3,102.20	1,171.44	17,903.93

\*\* Indicates accounts no longer in use

See accompanying notes. No assurance is provided on these financial statements.

**Christ Lutheran Church**  
**Statements of Activities - Modified Cash Basis**  
**December 31, 2018 and 2017**

	<u>1 Month Ended</u> <u>Nov. 30, 2018</u>	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2018</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 Ended</u> <u>Dec. 31, 2017</u>	<u>YTD Ended</u> <u>Dec. 31, 2017</u>
<b>EVANGELISM</b>										
Outreach Staff Mileage	0.00	0.00	90.00	851.12	1,080.00	78.81 %	1,080.00	228.88	124.20	1,014.56
Outreach Ministries Coordinator	493.20	657.60	712.47	7,230.38	8,549.64	84.57 %	8,549.64	1,319.26	644.72	7,245.96
Outreach Ministries Coordinator FICA	37.74	50.30	54.50	553.11	654.00	84.57 %	654.00	100.89	49.32	554.32
Evangelism	5.00	0.00	62.50	535.53	750.00	71.40 %	750.00	214.47	18.45	629.00
Stephen's Ministry	0.00	0.00	20.00	92.42	240.00	38.51 %	240.00	147.58	0.00	111.21
Living Lutheran and Devotionals	58.80	79.95	89.16	486.60	1,070.00	45.48 %	1,070.00	583.40	61.50	830.62
Subtotal Evangelism	594.74	787.85	1,028.63	9,749.16	12,343.64	78.98 %	12,343.64	2,594.48	898.19	10,385.67
<b>FELLOWSHIP</b>										
Fellowship	(104.36)	218.44	150.00	1,969.23	1,800.00	109.40 %	1,800.00	(169.23)	137.49	1,294.77
Subtotal Fellowship	(104.36)	218.44	150.00	1,969.23	1,800.00	109.40 %	1,800.00	(169.23)	137.49	1,294.77
<b>MISSION SUPPORT</b>										
Stewardship	0.00	0.00	41.66	156.99	500.00	31.40 %	500.00	343.01	0.00	66.55
ELCA Synod Support	3,000.00	4,508.00	3,187.50	38,715.00	38,250.00	101.22 %	38,250.00	(465.00)	4,087.00	37,948.00
Subtotal Mission Support	3,000.00	4,508.00	3,229.16	38,871.99	38,750.00	100.31 %	38,750.00	(121.99)	4,087.00	38,014.55

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**Christ Lutheran Church**  
**Statements of Activities - Modified Cash Basis**  
**December 31, 2018 and 2017**

	<u>1 Month Ended</u> <u>Nov. 30, 2018</u>	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2018</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 Ended</u> <u>Dec. 31, 2017</u>	<u>YTD Ended</u> <u>Dec. 31, 2017</u>
<b>OFFICE &amp; ADMINISTRATION</b>										
Duplication and Printing	296.65	0.00	191.66	1,975.83	2,300.00	85.91 %	2,300.00	324.17	0.00	1,693.60
Administrative Secretary	1,089.36	905.76	1,060.83	11,435.88	12,730.00	89.83 %	12,730.00	1,294.12	831.00	10,578.48
Administrative Secretary FICA	156.89	216.40	81.16	1,104.98	974.00	113.45 %	974.00	(130.98)	63.58	956.03
Bookkeeper	769.24	769.24	833.33	9,916.79	10,000.00	99.17 %	10,000.00	83.21	602.58	8,000.20
Bookkeeper FICA	58.84	58.84	63.75	758.61	765.00	99.16 %	765.00	6.39	46.09	612.01
Office Supplies	43.72	0.00	116.66	1,460.95	1,400.00	104.35 %	1,400.00	(60.95)	40.77	1,332.61
Postage	135.00	255.00	125.00	1,511.10	1,500.00	100.74 %	1,500.00	(11.10)	68.00	1,194.32
Bank & Electronic Giving Fees	85.88	314.19	54.16	972.58	650.00	149.63 %	650.00	(322.58)	96.42	645.96
Offering Envelopes	0.00	0.00	39.16	368.98	470.00	78.51 %	470.00	101.02	0.00	460.51
Copy Machine Lease & Maintenance	246.51	246.51	388.00	5,093.59	4,656.00	109.40 %	4,656.00	(437.59)	583.08	4,299.70
Accounting and Payroll Service	305.00	557.00	458.33	5,064.20	5,500.00	92.08 %	5,500.00	435.80	405.00	5,456.82
Office Equipment	0.00	0.00	41.66	93.32	500.00	18.66 %	500.00	406.68	0.00	0.00
Subtotal Office & Administration	3,187.09	3,322.94	3,453.70	39,756.81	41,445.00	95.93 %	41,445.00	1,688.19	2,736.52	35,230.24
<b>TECHNOLOGY</b>										
Technology	0.00	307.99	83.33	307.99	1,000.00	30.80 %	1,000.00	692.01	0.00	0.00
Service Fees	160.00	40.00	70.83	848.00	850.00	99.76 %	850.00	2.00	40.00	848.00
Subtotal Technology	160.00	347.99	154.16	1,155.99	1,850.00	62.49 %	1,850.00	694.01	40.00	848.00

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**Statements of Activities - Modified Cash Basis**  
**December 31, 2018 and 2017**

	<u>1 Month Ended</u> <u>Nov. 30, 2018</u>	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2018</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 Ended</u> <u>Dec. 31, 2017</u>	<u>YTD Ended</u> <u>Dec. 31, 2017</u>
<b>FACILITIES</b>										
Electric - Consumers	347.52	366.26	583.33	5,899.07	7,000.00	84.27 %	7,000.00	1,100.93	413.89	5,969.89
Phone - AT&T, TDS & lserv	286.45	286.45	250.00	3,428.56	3,000.00	114.29 %	3,000.00	(428.56)	282.88	2,892.34
Gas - DTE	463.00	463.00	500.00	5,114.35	6,000.00	85.24 %	6,000.00	885.65	348.00	3,792.00
City of Wyoming - Water	0.00	0.00	183.33	1,732.00	2,200.00	78.73 %	2,200.00	468.00	0.00	1,536.20
Waste Removal	238.93	237.56	161.33	2,487.41	1,936.00	128.48 %	1,936.00	(551.41)	193.58	2,336.32
Pest Control	54.00	54.00	66.66	648.00	800.00	81.00 %	800.00	152.00	54.00	643.00
Maintenance & Equipment	633.81	252.36	416.66	5,368.14	5,000.00	107.36 %	5,000.00	(368.14)	0.00	1,614.57
Janitorial Supplies	0.00	84.92	125.00	1,238.97	1,500.00	82.60 %	1,500.00	261.03	431.60	1,616.95
Insurance	0.00	0.00	633.33	7,279.00	7,600.00	95.78 %	7,600.00	321.00	0.00	7,485.00
Snow Removal and Lawn Care	400.00	400.00	424.16	5,465.40	5,090.00	107.38 %	5,090.00	(375.40)	400.00	5,685.00
Custodian	217.54	856.54	334.83	6,049.07	4,018.00	150.55 %	4,018.00	(2,031.07)	386.33	4,332.81
Custodian FICA	16.65	13.88	25.58	331.91	307.00	108.11 %	307.00	(24.91)	29.56	331.46
Custodian Assistant	998.11	667.65	1,004.41	9,256.48	12,053.00	76.80 %	12,053.00	2,796.52	560.55	7,407.17
Custodian Assistant FICA	21.28	20.09	76.83	359.29	922.00	38.97 %	922.00	562.71	42.87	566.64
Capital Expenditures	400.00	400.00	400.00	4,800.00	4,800.00	100.00 %	4,800.00	0.00	380.00	4,800.00
Subtotal Facilities	4,077.29	4,102.71	5,185.45	59,457.65	62,226.00	95.55 %	62,226.00	2,768.35	3,523.26	51,009.35
<b>PLANNING</b>										
Council Expenses	0.00	0.00	37.50	369.93	450.00	82.21 %	450.00	80.07	0.00	0.00
Subtotal Planning	0.00	0.00	37.50	369.93	450.00	82.21 %	450.00	80.07	0.00	0.00
<b>DEBT RETIREMENT</b>										
Mortgage Payment	3,345.00	3,345.00	3,344.99	40,140.00	40,140.00	100.00 %	40,140.00	0.00	3,345.00	41,665.00
Less Principal Payment	2,776.04	2,785.59	2,728.16	32,804.36	32,738.00	100.20 %	32,738.00	(66.36)	2,673.21	33,001.27
Net Interest Payment	568.96	559.41	616.83	7,335.64	7,402.00	99.10 %	7,402.00	66.36	671.79	8,663.73

\*\* Indicates accounts no longer in use

See accompanying notes. No assurance is provided on these financial statements.

**Christ Lutheran Church**  
**Statements of Activities - Modified Cash Basis**  
**December 31, 2018 and 2017**

	<u>1 Month Ended</u> <u>Nov. 30, 2018</u>	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>Monthly</u> <u>Budget</u>	<u>YTD Ended</u> <u>Dec. 31, 2018</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 Ended</u> <u>Dec. 31, 2017</u>	<u>YTD Ended</u> <u>Dec. 31, 2017</u>
MISCELLANEOUS EXPENSES										
Synod Convention	0.00	0.00	75.00	1,315.84	900.00	160.82 %	900.00	(415.84)	0.00	393.84
Pastoral Search & Transition	1,599.76	5,439.33	833.33	7,191.63	10,000.00	79.11 %	10,000.00	2,808.37	0.00	0.00
Open House/Dinner	0.00	181.32	41.66	181.32	500.00	39.89 %	500.00	318.68	0.00	0.00
Miscellaneous Expense	681.20	0.00	0.00	1,939.27	0.00	0.00 %	0.00	(1,939.27)	0.00	20.00
Subtotal Miscellaneous Expenses	<u>2,280.96</u>	<u>5,620.65</u>	<u>949.99</u>	<u>10,628.06</u>	<u>11,400.00</u>	<u>93.23 %</u>	<u>11,400.00</u>	<u>771.94</u>	<u>0.00</u>	<u>413.84</u>
TOTAL EXPENSES	<u>29,775.87</u>	<u>37,630.50</u>	<u>32,692.84</u>	<u>321,710.28</u>	<u>392,317.64</u>	<u>82.00 %</u>	<u>392,317.64</u>	<u>70,607.36</u>	<u>21,808.36</u>	<u>312,837.20</u>
REVENUE OVER EXPENSES	<u>\$ (670.86)</u>	<u>\$ 12,078.15</u>	<u>\$ (782.02)</u>	<u>\$ 74,812.91</u>	<u>\$ (9,387.64)</u>	<u>(796.93)%</u>	<u>(9,387.64)</u>	<u>(84,200.55)</u>	<u>\$ 18,459.27</u>	<u>\$ 69,581.55</u>

\*\* Indicates accounts no longer in use

See accompanying notes. No assurance is provided on these financial statements.

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## Christ Lutheran Church

### Statement of Activities - Restricted Funds - Modified Cash Basis Year-To-Date 2018

<u>Fund Name</u>	<u>Beginning Balance</u>	<u>Income</u>	<u>Expenses</u>	<u>Year-to-Date Balance</u>
Property Improvement Fund	\$ 15,524.51	\$ 18,308.00	18,257.92	\$ 15,574.59
Pastor's Discretionary	5,254.95	4,601.65	5,813.51	4,043.09
Food Baskets Fund	3,122.94	210.00	33.39	3,299.55
Personal Care Pantry Fund	7,250.56	5,534.67	9,713.28	3,071.95
Music Fund	507.55	412.50	0.00	920.05
Memorial Fund	3,628.24	1,916.86	1,351.24	4,193.86
Weddings and Funerals Fund	520.00	2,855.00	2,875.00	500.00
Flowers Fund	246.41	1,851.00	1,920.00	177.41
Youth Fund Raising Acct	4,529.68	12,616.05	13,640.46	3,505.27
Special Events & Trips Fund	1,939.03	0.00	0.00	1,939.03
Altar Guild Fund	272.99	0.00	110.00	162.99
World Hunger Fund	1.85	2,042.75	2,044.00	0.60
Sunday School Offerings Fund	69.27	263.18	0.00	332.45
Sudanese Discretionary Fund	2,317.22	2,527.50	0.00	4,844.72
Temporary Reimbursement Fund	379.42	5,772.21	6,051.63	100.00
SCLC General Fund	<u>9,311.00</u>	<u>15,453.01</u>	<u>14,576.08</u>	<u>10,187.93</u>
Total Restricted Funds	54,875.62	74,364.38	76,386.51	52,853.49

See accompanying notes. No assurance is provided on these financial statements.

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# Christ Lutheran Church

## Notes to Financial Statements December 31, 2018 And 2017

### **NOTE 1 - OMISSION OF SUBSTANTIALLY ALL DISCLOSURES**

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the tax financial reporting framework. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenue, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Notes to the 2018 financial statements:

1. Miscellaneous income - \$3,672 was received as an insurance settlement for missed offerings due to a water pipe line break resulting in cancellation of services on January 7, 2018.
2. Miscellaneous expense - \$1,939.27 consists of attorney fees paid on behalf of the columbarium committee. These funds will be repaid to the general fund upon final approval of the columbarium project.

	2018 BUDGET	2018 YTD DECEMBER	2019 BUDGET	CHANGE IN BUDGETS	2018 ACTUAL to 2019 BUDGET
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## INCOME

### CONTRIBUTIONS

ENVELOPE OFFERINGS	377,000	383,466	\$387,301	\$10,301	\$3,835
LOOSE OFFERINGS	5,500	6,745	6,500	\$1,000	(\$245)
VBS INCOME	-	428	-	-	(\$428)
<b>TOTAL CONTRIBUTIONS</b>	<b>382,500</b>	<b>390,639</b>	<b>393,801</b>	<b>\$11,301</b>	<b>\$3,161</b>

### RENTAL INCOME

CITY OF WYOMING -ELECTIONS	150	100	100	(\$50)	\$0
BUILDING USE FEES	240	220	240		
<b>TOTAL RENTAL INCOME</b>	<b>390</b>	<b>320</b>	<b>340</b>	<b>(\$50)</b>	<b>\$20</b>

### INVESTMENT INCOME

CHECKING INTEREST	30	25	30	\$0	\$5
MMA INTEREST	10	-	10	\$0	\$10
CD's INTEREST	-	-	-	\$0	\$0
<b>TOTAL INVESTMENT INCOME</b>	<b>40</b>	<b>25</b>	<b>40</b>	<b>\$0</b>	<b>\$15</b>

### MISCELLANEOUS

MISCELLANEOUS INCOME	-	5,539	-	\$0	(\$5,539)
<b>TOTAL MISCELLANEOUS INCOME</b>	<b>-</b>	<b>5,539</b>	<b>-</b>	<b>\$0</b>	<b>(5,539)</b>

## TOTAL INCOME

	<b>\$382,930</b>	<b>\$396,523</b>	<b>\$394,181</b>	<b>\$11,251</b>	<b>(\$2,343)</b>
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## EXPENSES

### PASTORAL MINISTRIES

PASTOR'S SALARY	41,600	12,553	34,483	(\$7,117)	\$21,930
PASTOR'S HOUSING ALLOWANCE	22,245	12,000	30,000	\$7,755	\$18,000
PASTOR'S SECA OFFSET	5,274	2,072	5,327	\$53	\$3,255
PASTOR'S AUTO ALLOWANCE	6,600	2,737	6,600	\$0	\$3,863
PASTOR'S PENSION AND BENEFITS	32,437	12,386	29,851	(\$2,586)	\$17,465
PASTOR'S CONTINUING ED / ED MATERIALS	1,500	741	1,500	\$0	\$759
PASTOR'S TELEPHONE	-	208	612	\$612	404
BISHOPS RETREAT	250	-	250	\$0	\$250
INTERIM PASTOR STIPEND	-	21,595	-	\$0	(\$21,595)
VISITING PASTORS	1,200	3,416	1,200	\$0	(\$2,216)
<b>TOTAL PASTORAL</b>	<b>111,106</b>	<b>67,707</b>	<b>109,823</b>	<b>(\$1,283)</b>	<b>\$42,116</b>



	2018 BUDGET	2018 YTD DECEMBER	2019 BUDGET	CHANGE IN BUDGETS	2018 ACTUAL to 2019 BUDGET
<b>WORSHIP</b>					
MINISTER OF MUSIC	20,978	13,948	25,083	\$4,105	\$11,135
MINISTER OF MUSIC FICA	1,605	709	1,919	\$314	\$1,210
FIRST ORGANIST	10,936	9,243	11,155	\$219	\$1,912
BELL CHOIR DIRECTOR	5,468	4,971	5,578	\$110	\$607
EMP FICA - ORGAN/BELL CHOIR	1,255	1,193	1,280	\$25	\$87
SUBSTITUTE MUSICIANS	850	1,050	850	\$0	(\$200)
CHILDRENS CHOIR ACCOMPANIST	949	570	968	\$19	\$398
ADULT CHOIR ACCOMPANIST	1,479	969	1,510	\$31	\$541
ACCOMPANIST FICA					
CHILDRENS CHOIR DIRECTOR	3,900	4,940	3,900	\$0	(\$1,040)
CHILDRENS CHOIR DIRECTOR FICA	298	378	298	\$0	(\$80)
BELL CHOIR MUSIC	500	578	500	\$0	(\$78)
ORGAN & PIANO MAINTENANCE	600	-	600	\$0	\$600
SOUND SYSTEM MAINTENANCE	320	-	320	\$0	\$320
ADULT CHOIRS MUSIC	300	-	500	\$200	\$500
CHILDRENS CHOIR MUSIC	400	247	400	\$0	\$153
WORSHIP EQUIPMENT	500	89	500	\$0	\$411
CONTINUING EDUCATION	1,000	475	2,000	\$1,000	\$1,525
WORSHIP AND VISUAL ARTS LICENSES	1,280	1,951	1,280	\$0	(\$671)
ALTAR GUILD / WORSHIP SUPPLIES	1,800	1,799	1,800	\$0	\$1
VISUAL ARTS	100	88	200	\$100	\$112
CHRISTMAS PROGRAM	200	(14)	200	\$0	\$214
<b>TOTAL WORSHIP &amp; MUSIC</b>	<b>54,719</b>	<b>43,183</b>	<b>60,841</b>	<b>\$6,123</b>	<b>\$17,659</b>

	2018 BUDGET	2018 YTD DECEMBER	2019 BUDGET	CHANGE IN BUDGETS	2018 ACTUAL to 2019 BUDGET
<b>YOUTH AND FAMILY</b>					
SUMMER CAMP SCHOLARSHIP	-	-	-	\$0	\$0 <i>\$675 from Memorial</i>
YOUTH MINISTRY - ENTERTAINMENT	300	620	600	\$300	(\$20)
YOUTH LEADER TRAINING	300	-	300		\$300
YOUTH MINISTRY - SUPPLIES & MATERIALS	200	-	200	\$0	\$200
YOUTH TRIPS / TRANSPORTATION	2,000	2,000	2,000	\$0	\$0 <i>State Gathering</i>
YOUTH MINISTRY - FOOD	500	139	500	\$0	\$361
GRADUATION CELEBRATION	250	-	500	\$250	\$500
YOUTH MINISTRY COORDINATOR	15,126	15,287	15,428	\$302	\$141
YOUTH MINISTRY FICA	1,157	1,168	1,180	\$23	\$13
NURSERY	200	-	200	\$0	\$200
NURSERY ATTENDANT	3,900	769	3,900	\$0	\$3,131
NURSERY ATTENDANT FICA	298	49	298	\$0	\$249
<b>TOTAL YOUTH MINISTRY</b>	<b>24,231</b>	<b>20,032</b>	<b>25,107</b>	<b>\$875</b>	<b>\$5,074</b>

**EDUCATION**

SUNDAY SCHOOL	1,200	1,090	1,200	\$0	\$110
CONFIRMATION SCHOOL	1,900	3,145	2,700	\$800	(\$445)
VACATION BIBLE SCHOOL	1,200	911	1,200	\$0	\$289
ADULT EDUCATION	800	507	800	\$0	\$293
MIDDLE SCHOOL SUMMER PROGRAM (ONE)	500	47	500	\$0	\$453
PUPPET MINISTRY	250	119	250	\$0	\$131
FAMILY TIME	-	-	-	\$0	\$0
FAMILY MINISTRIES COORDINATOR	17,228	14,252	17,573	\$345	\$3,321
FAMILY MINISTRIES COORDINATOR FICA	1,318	1,090	1,344	\$26	\$254
CHILDREN'S PROGRAM	200	333	200	\$0	(\$133)
<b>TOTAL EDUCATION</b>	<b>24,596</b>	<b>21,494</b>	<b>25,767</b>	<b>\$1,171</b>	<b>\$4,274</b>

	2018 BUDGET	2018 YTD DECEMBER	2019 BUDGET	CHANGE IN BUDGETS	2018 ACTUAL to 2019 BUDGET
<b>EVANGELISM</b>					
OUTREACH MINISTRIES COORDINATOR	8,549.64	7,230	8,720	\$170	\$1,489
OUTREACH MINISTRIES COORDINATOR FICA	654	553	667	\$13	\$114
OUTREACH STAFF MILEAGE*	1,080	851	1,080	\$0	\$229
EVANGELISM	750	535	750	\$0	\$215
STEPHENS MINISTRY	240	92	240	\$0	\$148
LIVING LUTHERAN AND DEVOTIONALS*	1,070	487	835	(\$235)	\$348 <i>Canceled LL</i>
<b>EVANGELISM TOTAL</b>	<b>12,344</b>	<b>9,749</b>	<b>12,292</b>	<b>(\$52)</b>	<b>\$2,543</b>
<b>FELLOWSHIP</b>					
FELLOWSHIP	1,800	1,969	1,800	\$0	(\$169)
<b>FELLOWSHIP TOTAL</b>	<b>1,800</b>	<b>1,969</b>	<b>1,800</b>	<b>\$0</b>	<b>(\$169)</b>
<b>MISSION SUPPORT</b>					
STEWARDSHIP	500	157	500	\$0	\$343
ELCA SYNOD SUPPORT	38,250	38,715	39,380	\$1,130	\$665
LSSM		-		\$0	\$0
<b>TOTAL MISSION SUPPORT</b>	<b>38,750</b>	<b>38,872</b>	<b>39,880</b>	<b>\$1,130</b>	<b>\$1,008</b>
<b>OFFICE &amp; ADMINISTRATION</b>					
DUPLICATION AND PRINTING	2,300	1,976	2,300	\$0	\$324
ADMINISTRATIVE SECRETARY	12,730	11,436	12,984	\$254	\$1,548
EMPLOYER FICA	974	1,105	993	\$19	(\$112)
BOOKKEEPER	10,000	9,917	10,200.00	\$200	\$283
BOOKKEEPER FICA	765	759	780	\$15	\$22
OFFICE SUPPLIES	1,400	1,461	1,400	\$0	(\$61)
POSTAGE	1,500	1,511	1,500	\$0	(\$11)
BANK & ELECTRONIC GIVING FEES	650	973	750	\$100	(\$223)
OFFERING ENVELOPES	470	369	470	\$0	\$101
COPY MACHINE LEASE& MAINTENANCE	4,656	5,093	4,656	\$0	(\$437)
ACCOUNTING & PAYROLL SERVICE	5,500	5,064	5,500	\$0	\$436
OFFICE EQUIPMENT	500	93	500	\$0	\$407
<b>TOTAL OFFICE &amp; ADMINISTRATION</b>	<b>41,444</b>	<b>39,756</b>	<b>42,034</b>	<b>\$589</b>	<b>\$2,277</b>

	2018 BUDGET	2018 YTD DECEMBER	2019 BUDGET	CHANGE IN BUDGETS	2018 ACTUAL to 2019 BUDGET
<b>TECHNOLOGY</b>					
TECHNOLOGY	1,000.00	307.99	1,000.00	\$0	\$692
SERVICE FEES	850.00	848.00	850.00	\$0	\$2
<b>TOTAL TECHNOLOGY</b>	<b>1,850.00</b>	<b>1,155.99</b>	<b>1,850.00</b>	<b>-</b>	<b>\$694</b>
<b>FACILITIES</b>					
ELECTRIC	7,000	5,899	7,000	\$0	\$1,101
PHONE	3,000	3,429	3,000	\$0	(\$429)
GAS	6,000	5,114	6,000	\$0	\$886
WATER	2,200	1,732	2,200	\$0	\$468
WASTE REMOVAL	1,936	2,487	1,936	\$0	(\$551)
PEST CONTROL	800	648	800	\$0	\$152
MAINTENANCE & Equipment	5,000	5,368	5,000	\$0	(\$368)
JANITORIAL SUPPLIES	1,500	1,239	1,500	\$0	\$261
INSURANCE	7,600	7,279	7,600	\$0	\$321
SNOW REMOVAL/LAWN CARE	5,090	5,465	5,090	\$0	(\$375)
CUSDOIAN	4,018	6,049	4,097	\$79	(\$1,952)
CUSDODIAN FICA	307	332	313	\$6	(\$18)
ASSISTANT CUSTODIAN	12,053	9,256	5,736	(\$6,317)	(\$3,520)
ASSISTANT CUSTODIAN FICA	922	359	439	(\$483)	\$80
ASSOCIATE CUSTODIAN	-	-	6,240		
<b>NEW</b> aSSOCIATE CUSTODIAN FICA	-	-	477		
CAPITAL EXPENDITURES	4,800	4,800	100	(\$4,700)	(\$4,700)
<b>TOTAL PROPERTY</b>	<b>62,226</b>	<b>59,458</b>	<b>57,529</b>	<b>(\$4,697)</b>	<b>(\$1,928)</b>

	2018 BUDGET	2018 YTD DECEMBER	2019 BUDGET	CHANGE IN BUDGETS	2018 ACTUAL to 2019 BUDGET
<b>COUNCIL AND PLANNING</b>					
COUNCIL	450	370	450	\$0	\$80
MISSION PLANNING	-	-	-	\$0	\$0
FACILITIES PLANNING	-	-	-	\$0	\$0
<b>TOTAL PLANNING</b>	<b>450</b>	<b>370</b>	<b>450</b>	<b>\$0</b>	<b>\$80</b>
<b>DEBT RETIREMENT</b>					
MORTGAGE PAYMENT-PRINCIPAL	32,738	32,804	34,114	\$1,376	\$1,310
MORTGAGE PAYMENT-ADDITIONAL PRINCIPAL	-	-	-		
MORTGAGE PAYMENT -INTEREST	7,402	7,336	6,026	(\$1,376)	(\$1,310)
<b>TOTAL MORTGAGE PAYMENT</b>	<b>40,140</b>	<b>40,140</b>	<b>40,140</b>	<b>\$0</b>	<b>\$0</b>
<b>MISCELLANEOUS EXPENSES</b>					
SYNOD CONVENTION	900	1,316	1,500	\$600	\$184
CPR TRAINING	-	-	-	\$0	\$0
PASTORAL SEARCH & TRANSITION	10,000	7,192	-	(\$10,000)	(\$7,192)
OPEN HOUSE / DINNER	500	181	-	(\$500)	(\$181)
MISCELLANEOUS	-	1,939	-	\$0	(\$1,939)
<b>TOTAL MISCELLANEOUS EXPENSE</b>	<b>11,400</b>	<b>10,628</b>	<b>1,500</b>	<b>(\$9,900)</b>	<b>(\$9,128)</b>
<b>TOTAL EXPENSES</b>	<b>\$425,056</b>	<b>\$354,513</b>	<b>\$419,013</b>	<b>(\$6,044)</b>	<b>\$64,500</b>
<b>EXCESS INCOME (LOSS)</b>	<b>(\$42,126)</b>	<b>\$42,010</b>	<b>(\$24,832)</b>	<b>(\$17,294)</b>	<b>(\$66,842)</b>