

To the members of the Board of Directors:

The Finance Committee has the honor to present to you the following report on its activities during the year 2018.

The following information is provided for your information:

The information provided herein is based on the best information available to the Finance Committee at the time of the preparation of this report.

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The information provided herein is based on the best information available to the Finance Committee at the time of the preparation of this report.

The Finance Committee has the honor to present to you the following report on its activities during the year 2018.

Very truly yours,
[Signature]
[Name]
[Title]

Christ Hamilton United Lutheran Church
Report of the Finance Committee

31-Dec-18

To the Members of Christ Hamilton United Lutheran Church,

The Finance Committee safeguards the assets of the church, oversees financial matters, develops the annual budget, monitors church finances on a monthly basis, and recommends financial policies and goals to the Church Council.

The following financial information is provided to inform you of the results of 2018.

The information was compiled from the financial books and records of our Church Treasurer and is unaudited at this time. However, the Finance Committee believes the results to be fairly and accurately presented. The books and financial records will be audited over the next several months by our volunteer audit committee.

The total operating receipts received for 2018 were \$323,636 versus \$346,135 in 2017, a decrease of 6.5%. As indicated in our report, the church ended 2018 with a deficit of \$14,224, however; the approved budget for the same time period indicated that a Faith Challenge of \$30,161 would be needed to balance the budget. Through management of funds and spending, the results are better than anticipated.

Your support for the continuing ministry of Christ Hamilton United Lutheran Church is greatly appreciated.

The Council approved significant changes to the accounting system of the church. The accounting system is currently being converted to QuickBooks. This change will allow for more detailed accounting for each committee and ministry. Also payroll which has been outsourced to a local company is now being done in-house and direct deposit is now offered to the employees.

If you have any question regarding the financial information as presented in the report, please direct your inquiries to one of the finance committee members listed below.

Your support through your time, talent and treasure for the continuing ministry of Christ Hamilton United Lutheran Church is greatly appreciated.

Yours in Christ,
Brian Powers, Chair
Adrian Maillet
Bill Molan
Emil Suarez
Joyce Weishaupt, Treasurer
Shirley Frable, Secretary

Report of the Finance Committee
December 31, 2018
Statement of Activities with Benevolence

	2018 Approved Budget	Actual	2018 Actual vs. Budget Difference	Proposed 2019 ⁽¹⁾	2019 Budget Changes
Income					
Current Offerings					
Current White Envelope	(\$325,000)	\$286,986	(\$38,014)	\$286,986	(\$38,014)
Ark II Donations	\$0	\$0	\$0	\$0	\$0
Benevolence Offerings	\$748	\$620	(\$128)	\$620	(\$128)
Building Rental Fees	\$2,930	\$2,695	(\$235)	\$2,545	(\$385)
Christinas	\$6,985	\$13,715	\$6,730	\$6,332	(\$653)
Church School Offerings	\$942	\$942	\$0	\$173	(\$769)
Community Meal	\$0	\$186	\$186	\$0	\$0
Easter	\$3,781	\$2,103	(\$1,678)	\$869	(\$2,912)
Faith Challenge ⁽²⁾	\$30,161	\$0	(\$30,161)	\$54,588	\$24,427
Good Friday	\$483	\$526	\$43	\$1,662	\$1,179
Initial Envelope	\$283	\$465	\$182	\$427	\$144
Interest and Dividends Earned	\$175	\$183	\$8	\$133	(\$42)
Lent and Ash Wednesday	\$1,816	\$1,662	(\$154)	\$2,103	\$287
Loose Plate	\$9,540	\$8,716	(\$824)	\$7,430	(\$2,110)
Reception Donations	\$596	\$145	(\$451)	\$121	(\$475)
Thanksgiving	\$471	\$342	(\$129)	\$526	\$55
Current Offerings Total	\$383,911	\$319,286	(\$64,625)	\$364,516	(\$19,395)
Designated Offerings					
Memorial Funds	\$0	\$910	\$910	\$0	\$0
Youth Ministry	\$0	\$2,999	\$2,999	\$0	\$0
Van Fund	\$0	\$60	\$60	\$0	\$0
Organ Fund	\$0	\$3,885	\$3,885	\$0	\$0
Special Designated Offerings	\$0	\$0	\$0	\$0	\$0
Designated Offerings Total	\$0	\$7,854	\$7,854	\$0	\$0
World Ministry					
Hunger Relief Envelopes	\$0	\$899	\$899	\$0	\$0
PVEN	\$0	\$1,063	\$1,063	\$0	\$0
Missionary Fund	\$0	\$1,590	\$1,590	\$0	\$0
World Ministry Total	\$0	\$3,552	\$3,552	\$0	\$0
Miscellaneous Receipts					
Altar Flowers	\$0	\$1,589	\$1,589	\$0	\$0
Member Reimbursement	\$0	\$794	\$794	\$0	\$0
Other Miscellaneous	\$0	\$11,316	\$11,316	\$0	\$0
Miscellaneous Receipts Total	\$0	\$13,699	\$13,699	\$0	\$0
Retained By Designated Gifts					
Retained By Memorial Gifts	\$0	(\$760)	(\$760)	\$0	\$0
Retained By Designated Offering	\$0	(\$16,141)	(\$16,141)	\$0	\$0
Retained By Van Fund	\$0	\$0	\$0	\$0	\$0
Retained by Organ Fund	\$0	(\$3,855)	(\$3,855)	\$0	\$0
Retained By Designated Gifts Total	\$0	(\$20,756)	(\$20,756)	\$0	\$0
Total Income	\$383,911	\$323,636	(\$60,275)	\$364,516	(\$19,395)

(1) Based on Actual 2018 Income

(2) Faith Challenge in the amount of \$54,588 is needed in order to balance the 2018 budget

Report of the Finance Committee
December 31, 2018
Statement of Activities with Benevolence

	2018 Approved Budget	Actual	2018 Actual vs. Budget Difference	Proposed 2019 ⁽¹⁾	2019 Budget Changes
Worship Expenses					
Church Bulletins	\$1,360	\$1,783	\$423	\$1,500	(\$140)
Offering Envelopes	\$1,300	\$1,160	(\$140)	\$1,200	(\$100)
Worship Supplies and Maintenance	\$1,300	\$679	(\$621)	\$750	(\$550)
Piano and Organ Tuning	\$650	\$1,352	\$702	\$850	\$200
Worship Copywrite License	\$900	\$734	(\$166)	\$305	(\$595)
Communion Kits (candidates)	\$25	\$0	(\$25)	\$25	\$0
Choral Music Supplies	\$1,500	\$1,489	(\$11)	\$1,600	\$100
Bell Music Suppies	\$200	\$128	(\$72)	\$250	\$50
Worship Expenses Total	\$7,235	\$7,325	\$90	\$6,480	(\$755)
Christian Education Expenses					
Special Event Expenses	\$300	\$413	\$113	\$87	(\$213)
Teaching Supplies	\$2,100	\$1,215	(\$885)	\$413	(\$1,687)
Faith Gifts	\$295	\$87	(\$208)	\$1,215	\$920
Christian Education Expenses Total	\$2,695	\$1,715	(\$980)	\$1,715	(\$980)
Committee Expenses					
Evangelism Expense	\$1,000	\$1,310	\$310	\$750	(\$250)
Stewardship Expense	\$200	\$0	(\$200)	\$100	(\$100)
Community Service/Missions Exp	\$750	\$423	(\$327)	\$952	\$202
Youth Ministry Expense	\$500	\$404	(\$96)	\$0	(\$500)
Volunteer Ministry Expense	\$30	\$0	(\$30)	\$1,000	\$970
Stephen Ministry Expense	\$1,500	\$717	(\$783)	\$200	(\$1,300)
Congregational Care Ministry Exp.	\$100	\$33	(\$67)	\$30	(\$70)
LIFT	\$500	\$0	(\$500)	\$500	\$0
Committee Expenses Total	\$4,580	\$2,886	(\$1,694)	\$3,532	(\$1,048)
Other Miscellaneous Expenses					
Technology Expense	\$2,000	\$3,336	\$1,336	\$300	(\$1,700)
Church Annual Conferences	\$600	\$173	(\$427)	\$0	(\$600)
Other Current Expense	\$200	\$433	\$233	\$200	\$0
Payroll Expense	\$1,000	\$1,030	\$30	\$1,000	\$0
Council Retreat Expenses	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenses Total	\$3,800	\$4,972	\$1,172	\$1,500	(\$2,300)
Office Overhead Expenses					
Hospitality and Reception	\$800	\$388	(\$412)	\$500	(\$300)
Riso Maintenance	\$700	\$772	\$72	\$800	\$100
Copier Maintenance	\$900	\$800	(\$100)	\$800	(\$100)
Office/Computer Supplies	\$1,700	\$2,760	\$1,060	\$2,300	\$600
Riso Supplies	\$0	\$0	\$0	\$178	\$178
Postage Expense	\$2,100	\$1,404	(\$696)	\$1,500	(\$600)
Office Overhead Expenses Total	\$6,200	\$6,124	(\$76)	\$6,078	(\$122)

Report of the Finance Committee
December 31, 2018
Statement of Activities with Benevolence

	2018 Approved Budget	Actual	2018 Actual vs. Budget Difference	Proposed 2019 ⁽¹⁾	2019 Budget Changes
Building Overhead Expenses					
CH/COV-Fuel Oil	\$7,500	\$11,851	\$4,351	\$13,000	\$5,500
Garbage Collection	\$1,500	\$1,574	\$74	\$1,650	\$150
CH/COV-Repairs	\$4,500	\$3,654	(\$846)	\$4,500	\$0
Insurance Expense	\$12,000	\$12,522	\$522	\$12,000	\$0
Telephone Expense	\$2,000	\$2,340	\$340	\$2,500	\$500
CH/COV-Electricity	\$5,000	\$6,939	\$1,939	\$6,000	\$1,000
Janitorial Supplies	\$3,000	\$2,770	(\$230)	\$3,000	\$0
Lotz/Barn Heat	\$2,500	\$2,952	\$452	\$3,400	\$900
Lotz/Barn Repairs	\$600	\$1,514	\$914	\$1,500	\$900
Property Taxes	\$1,000	\$940	(\$60)	\$1,000	\$0
Lotz/Barn Electric	\$1,700	\$2,270	\$570	\$3,000	\$1,300
LH Heat	\$6,500	\$7,364	\$864	\$7,800	\$1,300
LH Repairs/Maintenance	\$3,000	\$5,525	\$2,525	\$5,000	\$2,000
LH Electric	\$5,000	\$3,877	(\$1,123)	\$5,000	\$0
Snow Removal	\$6,000	\$6,274	\$274	\$8,000	\$2,000
Building Upkeep	\$2,000	\$1,381	(\$619)	\$0	(\$2,000)
Lawn Mowing & Tractor Expense	\$3,000	\$1,067	(\$1,933)	\$3,500	\$500
Building Overhead Expenses Total	\$66,800	\$74,816	\$8,016	\$80,850	\$14,050
Support Staff Salaries					
Adm Assistant to Pastor	\$23,292	\$16,322	(\$6,970)	\$21,840	(\$1,452)
Assistant Director of Music	\$11,032	\$11,019	(\$14)	\$11,032	\$0
Director of Christian Education	\$26,643	\$13,465	(\$13,178)	\$14,560	(\$12,083)
Director of Music	\$33,163	\$33,122	(\$41)	\$33,163	\$0
Director of Volunteers	\$12,202	\$13,891	\$1,688	\$18,200	\$5,998
Facilities Manager	\$0	\$3,700	\$3,700	\$10,892	\$10,892
Fica on Payroll	\$9,866	\$7,710	(\$2,157)	\$8,777	(\$1,089)
Interim Ark II/Christian Ed	\$0	\$0	\$0	\$0	\$0
Medicare on Payroll	\$2,307	\$2,182	(\$125)	\$2,053	(\$254)
Newsletter Editor	\$2,257	\$2,255	(\$3)	\$2,257	(\$0)
Organist-Sat/Supply	\$450	\$260	(\$190)	\$450	\$0
Secretarial	\$13,039	\$5,579	(\$7,459)	\$0	(\$13,039)
Sexton	\$25,251	\$18,755	(\$6,496)	\$24,120	(\$1,131)
Treasurer	\$9,691	\$8,067	(\$1,624)	\$9,500	(\$191)
Workmen's Comp Insurance	\$2,485	\$816	(\$1,669)	\$2,500	\$15
Support Staff Salaries Total	\$171,679	\$137,142	(\$34,537)	\$159,344	(\$12,335)
Pastoral Disbursements					
Sr. Pastor's Expense					
Sr. Pastor-Book Allowance	\$200	\$14	(\$186)	\$97	(\$103)
Sr. Pastor-Equity Allowance	\$100	\$0	(\$100)	\$204	\$104
Sr. Pastor-Continuing Education	\$0	\$0	\$0	\$2,333	\$2,333
Sr. Pastor-Fica Allowance	\$10,022	\$6,263	(\$3,759)	\$5,544	(\$4,478)
Sr. Pastor-Pension/Hospitalization	\$0	\$0	\$0	\$17,330	\$17,330
Sr. Pastor-Housing Allowance	\$18,500	\$11,562	(\$6,938)	\$2,683	(\$15,817)
Sr. Pastor-Medical Deductible	\$1,600	\$0	(\$1,600)	\$593	(\$1,007)
Sr. Pastor's Base Salary	\$47,000	\$41,810	(\$5,190)	\$39,946	(\$7,054)
Sr. Pastor's Cell Phone	\$900	\$938	\$38	\$813	(\$87)
Sr. Pastor's Expense Total	\$78,322	\$60,588	(\$17,734)	\$69,543	(\$8,779)
General Pastoral					
Auto-Pastor and Assistants	\$2,500	\$5,089	\$2,589	\$1,750	(\$750)
Staff Related Travel Expenses	\$100	\$0	(\$100)	\$0	(\$100)
Supply Pastor	\$500	\$450	(\$50)	\$300	(\$200)
General Pastoral Total	\$3,100	\$5,539	\$2,439	\$2,050	(\$1,050)
Pastoral Disbursements Total	\$81,422	\$66,127	(\$15,295)	\$71,593	(\$9,829)

Report of the Finance Committee
December 31, 2018
Statement of Activities with Benevolence

	2018 Approved Budget	Actual	2018 Actual vs. Budget Difference	Proposed 2019 ⁽¹⁾	2019 Budget Changes
Parsonage Disbursements					
Parsonage Repair/Maint.	\$250	\$395	\$145	\$500	\$250
Parsonage Real Estate Tax	\$4,000	\$3,986	(\$14)	\$4,000	\$0
Parsonage - Fuel Oil	\$1,750	\$2,380	\$630	\$2,250	\$500
Parsonage - Electricity	\$1,000	\$295	(\$705)	\$1,800	\$800
Parsonage Disbursements Total	\$7,000	\$7,056	\$56	\$8,550	\$1,550
Benevolence Disbursements					
Church World Relief-Blankets	\$293	\$293	\$0	\$224	(\$69)
Disciple Makers	\$536	\$500	(\$36)	\$410	(\$126)
ELCA/NEPA Synod-Designated	\$3,218	\$3,218	\$0	\$1,418	(\$1,800)
ELCA-Lutheran Disaster Relief	\$1,853	\$1,852	(\$1)	\$2,463	\$610
Foundations Christian Counseling	\$731	\$731	(\$0)	\$560	(\$172)
Meals on Wheels	\$975	\$1,601	\$626	\$746	(\$229)
Missionaries	\$3,900	\$4,030	\$130	\$2,985	(\$915)
Pastor's Discretionary Counseling	\$650	\$650	\$0	\$497	(\$153)
Pastor's Discretionary Fund	\$975	\$975	\$0	\$746	(\$229)
PATH	\$1,463	\$1,868	\$406	\$1,119	(\$343)
Pregnancy Resource Center	\$1,463	\$1,462	(\$1)	\$1,119	(\$343)
Prisoner ReEntry Program	\$1,463	\$1,462	(\$1)	\$1,119	(\$343)
PVEN	\$4,875	\$4,467	(\$408)	\$3,731	(\$1,144)
Stbg Methodist Soup Kitchen	\$1,300	\$1,300	\$0	\$995	(\$305)
Undefined INTERNAL Benev.	\$4,875	\$0	(\$4,875)	\$3,731	(\$1,144)
Undefined LOCAL Benevolence	\$3,445	\$500	(\$2,945)	\$2,637	(\$808)
Youth Encounter	\$488	\$488	\$0	\$373	(\$114)
Benevolence Disbursements Total	\$32,500	\$25,396	(\$7,104)	\$24,874	(\$7,626)
Designated Funds Expenses					
Altar Flowers	\$0	\$3,470	\$2,722	\$0	\$0
Designated Funds Expenses Total	\$0	\$3,470	\$2,722	\$0	\$0
Zero Balance-Transfer Account					
Fund Transfer Clearing Account	\$0	\$830	\$0	\$0	\$0
Zero Balance-Transfer Account Total	\$0	\$830	\$0	\$0	\$0
Total Expenditures	\$383,911	\$337,860	(\$47,629)	\$364,517	(\$19,394)
Over/Under	\$0	(\$14,224)	(\$12,646)	(\$0)	(\$0)

Report of the Finance Committee

December 31, 2018

Balance Sheet

ASSETS	2018	2017
Cash Accounts		
Savings Accounts		
Savings-Contingency	\$603	\$528
Pastor's Discretionary	\$5,026	\$4,821
Pastor's Continuing Ed	\$725	\$725
Library Fund	\$1,351	\$1,351
Youth Group Activity Fund	\$9,796	\$7,868
Van Fund	(\$700)	(\$752)
Missionary Education	\$3,684	\$3,684
Men's Fellowship Fund	\$113	\$113
Organ Fund ¹	\$1,680	\$270
Worship Fund	\$130	\$130
Music Dept Fund	\$874	\$874
Bear Creek Scholarships	\$628	\$628
Christian Education Fund	\$2,891	\$2,891
Pastor's Discretionary Counseling	\$4,996	\$4,346
Reserve for transition	\$601	\$601
Stephen Ministries Fund	\$13,670	\$13,650
Ministry Training Fund	\$1,840	\$1,840
Interest on savings account	\$127	\$98
Womens Fund (Tea)	\$250	\$250
Scholarship Fund for Member entering Seminary	\$6,487	\$8,487
Genealogy Room	\$4,052	\$6,587
Annual Surplus/Deficit (retain \$12,000)	(\$10,000)	\$0
Landscape	(\$33)	(\$33)
Savings Accounts Total	\$48,792	\$58,959
Cash Accounts		
FNB Checking Acct	\$8,155	\$15,547
Petty Cash	\$250	\$250
Cash Accounts Total	\$8,405	\$15,797
Cash Accounts Total	\$57,197	\$74,756
Fixed Assets		
Buildings		
Fixed Assets-Church	\$458,937	\$458,937
Fixed Assets-Covenant House	\$477,293	\$477,293
Fixed Assets-Parsonage	\$147,091	\$147,091
Fixed Assets -Storage Shed	\$3,642	\$3,642
Fixed Assets-Lotz Property	\$214,586	\$214,586
Light House	\$1,682,592	\$1,682,592
Pavilion	\$22,166	\$22,166
Parsonage Garage	\$5,241	\$5,241
Buildings Total	\$3,011,547	\$3,011,547
Contents		
Contents-Church	\$74,391	\$74,391

Report of the Finance Committee

December 31, 2018

Balance Sheet

Contents-Covenant House	\$75,141	\$75,141	
Contents-Storage Shed	\$2,764	\$2,764	
Contents-Stained Glass	\$57,031	\$57,031	
Contents- Lotz Office	\$27,012	\$27,012	
Contents-Light House	\$21,678	\$21,678	
Contents Total	\$258,018	\$258,018	
Fixed Assets Total	\$3,269,564	\$3,269,564	
Other Assets			
Church Vans	\$19,990	\$19,990	
Parking Lot Improvements	\$178,582	\$178,582	
Playground Improvements	\$3,287	\$3,287	
Maintenance Equipment	\$20,905	\$20,905	
Subtotal	\$222,764	\$222,764	
Endowment Funds			
Endowment Fund	\$392,010	\$247,870	
Endowment Interest	\$568	\$436	
Endowment Funds Total	\$392,577	\$248,307	
Memorial Fund			
Memorial Funds ²	\$40,008	\$52,576	
Memorial Interest	\$74	\$51	
Memorial Fund Total	\$40,082	\$52,627	
Other Assets Total	\$655,424	\$523,697	
TOTAL ASSETS	\$3,982,185	\$3,868,017	
LIABILITIES AND FUNDS			
LIABILITIES			
Current Liabilities			
State Tax W/H Payable	\$0	\$320	
Local Tax W/H Payable	\$562	\$679	
LST Tax W/H Payable	\$10	(\$178)	
Payroll Taxes Payable Total	\$0	\$821	
Current Liabilities Total			
TOTAL LIABILITIES	\$572	\$1,642	
FUND BALANCES			
Congregational Net Worth			
Congregational Net Worth	\$3,867,196	\$3,867,196	
Current Surplus	(\$14,537)	\$0	
Changes to Congregational Net Worth	\$128,954	\$0	
Congregational Net Worth Total	\$3,981,613	\$3,867,196	
TOTAL FUNDS	\$3,981,613	\$3,999,828	
TOTAL LIABILITIES AND FUNDS	\$3,982,185	\$3,868,017	
Difference		(\$0)	\$0

¹ \$3,785 isto be deposited into the organ fund from 2018

² \$700 to be deposited to Memorial Fund from 2018

Report of the Finance Committee
December 31, 2018
Statement of Activities without Benevolence

	2018 Approved Budget	Actual	2018 Actual vs. Budget Difference	Proposed 2019	2019 Budget Changes
Income					
Current Offerings					
Current White Envelope	\$325,000	\$286,986	(\$38,014)	\$286,986	(\$38,014)
Ark II Donations	\$0	\$0	\$0	\$0	\$0
Benevolence Offerings	\$748	\$620	(\$128)	\$620	(\$128)
Building Rental Fees	\$2,930	\$2,695	(\$235)	\$2,545	(\$385)
Christmas	\$6,985	\$13,715	\$6,730	\$6,332	(\$653)
Church School Offerings	\$942	\$942	\$0	\$173	(\$769)
Community Meal	\$0	\$186	\$186	\$0	\$0
Easter	\$3,781	\$2,103	(\$1,678)	\$869	(\$2,912)
Faith Challenge ⁽²⁾	\$30,161	\$0	(\$30,161)	\$29,714	(\$447)
Good Friday	\$483	\$526	\$43	\$1,662	\$1,179
Initial Envelope	\$283	\$465	\$182	\$427	\$144
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Lent and Ash Wednesday	\$1,816	\$1,662	(\$154)	\$2,103	\$287
Loose Plate	\$9,540	\$8,716	(\$824)	\$7,430	(\$2,110)
Reception Donations	\$596	\$145	(\$451)	\$121	(\$475)
Thanksgiving	\$471	\$342	(\$129)	\$526	\$55
Current Offerings Total	\$383,911	\$319,286	(\$64,625)	\$339,642	(\$44,269)
Designated Offerings					
Memorial Funds	\$0	\$910	\$910	\$0	\$0
Youth Ministry	\$0	\$2,999	\$2,999	\$0	\$0
Van Fund	\$0	\$60	\$60	\$0	\$0
Organ Fund	\$0	\$3,885	\$3,885	\$0	\$0
Special Designated Offerings	\$0	\$0	\$0	\$0	\$0
Designated Offerings Total	\$0	\$7,854	\$7,854	\$0	\$0
World Ministry					
Hunger Relief Envelopes	\$0	\$899	\$899	\$0	\$0
PVEN	\$0	\$1,063	\$1,063	\$0	\$0
Missionary Fund	\$0	\$1,590	\$1,590	\$0	\$0
World Ministry Total	\$0	\$3,552	\$3,552	\$0	\$0
Miscellaneous Receipts					
Altar Flowers	\$0	\$1,589	\$1,589	\$0	\$0
Member Reimbursement	\$0	\$794	\$794	\$0	\$0
Other Miscellaneous	\$0	\$11,316	\$11,316	\$0	\$0
Miscellaneous Receipts Total	\$0	\$13,699	\$13,699	\$0	\$0
Retained By Designated Gifts					
Retained By Memorial Gifts	\$0	(\$760)	(\$760)	\$0	\$0
Retained By Designated Offering	\$0	(\$16,141)	(\$16,141)	\$0	\$0
Retained By Van Fund	\$0	\$0	\$0	\$0	\$0
Retained by Organ Fund	\$0	(\$3,855)	(\$3,855)	\$0	\$0
Retained By Designated Gifts Total	\$0	(\$20,756)	(\$20,756)	\$0	\$0
Total Income	\$383,911	\$323,636	(\$60,275)	\$339,642	(\$44,269)

(1) Based on Actual 2018 Income

(2) Faith Challenge in the amount of \$29,714 is needed in order to balance the 2018 budget

Report of the Finance Committee
December 31, 2018
Statement of Activities without Benevolence

	2018 Approved Budget	Actual	2018 Actual vs. Budget Difference	Proposed 2019	2019 Budget Changes
Worship Expenses					
Church Bulletins	\$1,360	\$1,783	\$423	\$1,500	\$140
Offering Envelopes	\$1,300	\$1,160	(\$140)	\$1,200	(\$100)
Worship Supplies and Maintenance	\$1,300	\$679	(\$621)	\$750	(\$550)
Piano and Organ Tuning	\$650	\$1,352	\$702	\$850	\$200
Worship Copywrite License	\$900	\$734	(\$166)	\$305	(\$595)
Communion Kits (candidates)	\$25	\$0	(\$25)	\$25	\$0
Choral Music Supplies	\$1,500	\$1,489	(\$11)	\$1,600	\$100
Bell Music Supplies	\$200	\$128	(\$72)	\$250	\$50
Worship Expenses Total	\$7,235	\$7,325	\$90	\$6,480	(\$755)
Christian Education Expenses					
Special Event Expenses	\$300	\$413	\$113	\$87	(\$213)
Teaching Supplies	\$2,100	\$1,215	(\$885)	\$413	(\$1,687)
Faith Gifts	\$295	\$87	(\$208)	\$1,215	\$920
Christian Education Expenses Total	\$2,695	\$1,715	(\$980)	\$1,715	(\$980)
Committee Expenses					
Evangelism Expense	\$1,000	\$1,310	\$310	\$750	(\$250)
Stewardship Expense	\$200	\$0	(\$200)	\$100	(\$100)
Community Service/Missions Exp	\$750	\$423	(\$327)	\$952	\$202
Youth Ministry Expense	\$500	\$404	(\$96)	\$0	(\$500)
Volunteer Ministry Expense	\$30	\$0	(\$30)	\$1,000	\$970
Stephen Ministry Expense	\$1,500	\$717	(\$783)	\$200	(\$1,300)
Congregational Care Ministry Exp.	\$100	\$33	(\$67)	\$30	(\$70)
LIFT	\$500	\$0	(\$500)	\$500	\$0
Committee Expenses Total	\$4,580	\$2,886	(\$1,694)	\$3,532	(\$1,048)
Other Miscellaneous Expenses					
Technology Expense	\$2,000	\$3,336	\$1,336	\$300	(\$1,700)
Church Annual Conferences	\$600	\$173	(\$427)	\$0	(\$600)
Other Current Expense	\$200	\$433	\$233	\$200	\$0
Payroll Expense	\$1,000	\$1,030	\$30	\$1,000	\$0
Council Retreat Expenses	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenses Total	\$3,800	\$4,972	\$1,172	\$1,500	(\$2,300)
Office Overhead Expenses					
Hospitality and Reception	\$800	\$388	(\$412)	\$500	(\$300)
Riso Maintenance	\$700	\$772	\$72	\$800	\$100
Copier Maintenance	\$900	\$800	(\$100)	\$800	(\$100)
Office/Computer Supplies	\$1,700	\$2,760	\$1,060	\$2,300	\$600
Riso Supplies	\$0	\$0	\$0	\$178	\$178
Postage Expense	\$2,100	\$1,404	(\$696)	\$1,500	(\$600)
Office Overhead Expenses Total	\$6,200	\$6,124	(\$76)	\$6,078	(\$122)

Report of the Finance Committee
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Statement of Activities without Benevolence

	2018 Approved Budget	Actual	2018 Actual vs. Budget Difference	Proposed 2019	2019 Budget Changes
Building Overhead Expenses					
CH/COV-Fuel Oil	\$7,500	\$11,851	\$4,351	\$13,000	\$5,500
Garbage Collection	\$1,500	\$1,574	\$74	\$1,650	\$150
CH/COV-Repairs	\$4,500	\$3,654	(\$846)	\$4,500	\$0
Insurance Expense	\$12,000	\$12,522	\$522	\$12,000	\$0
Telephone Expense	\$2,000	\$2,340	\$340	\$2,500	\$500
CH/COV-Electricity	\$5,000	\$6,939	\$1,939	\$6,000	\$1,000
Janitorial Supplies	\$3,000	\$2,770	(\$230)	\$3,000	\$0
Lotz/Barn Heat	\$2,500	\$2,952	\$452	\$3,400	\$900
Lotz/Barn Repairs	\$600	\$1,514	\$914	\$1,500	\$900
Property Taxes	\$1,000	\$940	(\$60)	\$1,000	\$0
Lotz/Barn Electric	\$1,700	\$2,270	\$570	\$3,000	\$1,300
LH Heat	\$6,500	\$7,364	\$864	\$7,800	\$1,300
LH Repairs/Maintenance	\$3,000	\$5,525	\$2,525	\$5,000	\$2,000
LH Electric	\$5,000	\$3,877	(\$1,123)	\$5,000	\$0
Snow Removal	\$6,000	\$6,274	\$274	\$8,000	\$2,000
Building Upkeep	\$2,000	\$1,381	(\$619)	\$0	(\$2,000)
Lawn Mowing & Tractor Expense	\$3,000	\$1,067	(\$1,933)	\$3,500	\$500
Building Overhead Expenses Total	\$66,800	\$74,816	\$8,016	\$80,850	\$14,050
Support Staff Salaries					
Adm Assistant to Pastor	\$23,292	\$16,322	(\$6,970)	\$21,840	(\$1,452)
Assistant Director of Music	\$11,032	\$11,019	(\$14)	\$11,032	\$0
Director of Christian Education	\$26,643	\$13,465	(\$13,178)	\$14,560	(\$12,083)
Director of Music	\$33,163	\$33,122	(\$41)	\$33,163	\$0
Director of Volunteers	\$12,202	\$13,891	\$1,688	\$18,200	\$5,998
Facilities Manager	\$0	\$3,700	\$3,700	\$10,892	\$10,892
Fica on Payroll	\$9,866	\$7,710	(\$2,157)	\$8,777	(\$1,089)
Interim Ark II/Christian Ed	\$0	\$0	\$0	\$0	\$0
Medicare on Payroll	\$2,307	\$2,182	(\$125)	\$2,053	(\$254)
Newsletter Editor	\$2,257	\$2,255	(\$3)	\$2,257	(\$0)
Organist-Sat/Supply	\$450	\$260	(\$190)	\$450	\$0
Secretarial	\$13,039	\$5,579	(\$7,459)	\$0	(\$13,039)
Sexton	\$25,251	\$18,755	(\$6,496)	\$24,120	(\$1,131)
Treasurer	\$9,691	\$8,067	(\$1,624)	\$9,500	(\$191)
Workmen's Comp Insurance	\$2,485	\$816	(\$1,669)	\$2,500	\$15
Support Staff Salaries Total	\$171,679	\$137,142	(\$34,537)	\$159,344	(\$12,335)
Pastoral Disbursements					
Sr. Pastor's Expense					
Sr. Pastor-Book Allowance	\$200	\$14	(\$186)	\$97	(\$103)
Sr. Pastor-Equity Allowance	\$100	\$0	(\$100)	\$204	\$104
Sr. Pastor-Continuing Education	\$0	\$0	\$0	\$2,333	\$2,333
Sr. Pastor-Fica Allowance	\$10,022	\$6,263	(\$3,759)	\$5,544	(\$4,478)
Sr. Pastor-Pension/Hospitalization	\$0	\$0	\$0	\$17,330	\$17,330
Sr. Pastor-Housing Allowance	\$18,500	\$11,562	(\$6,938)	\$2,683	(\$15,817)
Sr. Pastor-Medical Deductible	\$1,600	\$0	(\$1,600)	\$593	(\$1,007)
Sr. Pastor's Base Salary	\$47,000	\$41,810	(\$5,190)	\$39,946	(\$7,054)
Sr. Pastor's Cell Phone	\$900	\$938	\$38	\$813	(\$87)
Sr. Pastor's Expense Total	\$78,322	\$60,588	(\$17,734)	\$69,543	(\$8,779)
General Pastoral					
Auto-Pastor and Assistants	\$2,500	\$5,089	\$2,589	\$1,750	(\$750)
Staff Related Travel Expenses	\$100	\$0	(\$100)	\$0	(\$100)
Supply Pastor	\$500	\$450	(\$50)	\$300	(\$200)
General Pastoral Total	\$3,100	\$5,539	\$2,439	\$2,050	(\$1,050)
Pastoral Disbursements Total	\$81,422	\$66,127	(\$15,295)	\$71,593	(\$9,829)

**Report of the Finance Committee
December 31, 2018
Statement of Activities without Benevolence**

	2018 Approved Budget	Actual	2018 Actual vs. Budget Difference	Proposed 2019	2019 Budget Changes
Parsonage Disbursements					
Parsonage Repair/Maint.	\$250	\$395	\$145	\$500	\$250
Parsonage Real Estate Tax	\$4,000	\$3,986	(\$14)	\$4,000	\$0
Parsonage - Fuel Oil	\$1,750	\$2,380	\$630	\$2,250	\$500
Parsonage - Electricity	\$1,000	\$295	(\$705)	\$1,800	\$800
Parsonage Disbursements Total	\$7,000	\$7,056	\$56	\$8,550	\$1,550
Benevolence Disbursements					
Church World Relief-Blankets	\$293	\$293	\$0	\$0	(\$293)
Disciple Makers	\$536	\$500	(\$36)	\$0	(\$536)
ELCA/NEPA Synod-Designated	\$3,218	\$3,218	\$0	\$0	(\$3,218)
ELCA-Lutheran Disaster Relief	\$1,853	\$1,852	(\$0)	\$0	(\$1,853)
Foundations Christian Counseling	\$731	\$731	(\$0)	\$0	(\$731)
Meals on Wheels	\$975	\$1,601	\$626	\$0	(\$975)
Missionaries	\$3,900	\$4,030	\$130	\$0	(\$3,900)
Pastor's Discretionary Counseling	\$650	\$650	\$0	\$0	(\$650)
Pastor's Discretionary Fund	\$975	\$975	\$0	\$0	(\$975)
PATH	\$1,463	\$1,868	\$406	\$0	(\$1,463)
Pregnancy Resource Center	\$1,463	\$1,462	(\$0)	\$0	(\$1,463)
Prisoner ReEntry Program	\$1,463	\$1,462	(\$0)	\$0	(\$1,463)
PVEN	\$4,875	\$4,467	(\$408)	\$0	(\$4,875)
Stbg Methodist Soup Kitchen	\$1,300	\$1,300	\$0	\$0	(\$1,300)
Undefined INTERNAL Benev.	\$4,875	\$0	(\$4,875)	\$0	(\$4,875)
Undefined LOCAL Benevolence	\$3,445	\$500	(\$2,945)	\$0	(\$3,445)
Youth Encounter	\$488	\$488	\$0	\$0	(\$488)
Benevolence Disbursements Total	\$32,500	\$25,396	(\$7,104)	\$0	(\$32,500)
Designated Funds Expenses					
Altar Flowers	\$0	\$3,470	\$2,722	\$0	\$0
Designated Funds Expenses Total	\$0	\$3,470	\$2,722	\$0	\$0
Zero Balance-Transfer Account					
Fund Transfer Clearing Account	\$0	\$830	\$0	\$0	\$0
Zero Balance-Transfer Account Total	\$0	\$830	\$0	\$0	\$0
Total Expenditures	\$383,911	\$337,860	(\$47,629)	\$339,643	(\$44,268)
Over/Under	\$0	(\$14,224)	(\$12,646)	(\$0)	(\$0)