

**Northeast UMC 2023
 Balance Sheet
 As of September 30, 2023**

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
100000 · Cash	
100010 · 1st Community Operating Account	2,243.29
100020 · 1st Community Money Market Acct	43,305.82
Total 100000 · Cash	45,549.11
100030 · NEUMC Youth Account	20,472.63
100040 · CD Accounts	40,000.00
Total Checking/Savings	106,021.74
Other Current Assets	
105000 · Restitution Receivable	86,730.75
105500 · Allowance for Doubtful Collectio	-86,730.75
Total Other Current Assets	0.00
Total Current Assets	106,021.74
Fixed Assets	432,000.00
TOTAL ASSETS	538,021.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	
203154 · Office Discretion Fund	12,188.23
203155 · Local Missions	985.00
203156 · UMC Missions	500.00
203157 · Youth Fund	-1,428.17
203158 · United Methodist Men	410.73
203159 · Celebration Fund	282.85
Total 20000 · Accounts Payable	12,938.64
Total Accounts Payable	12,938.64
Other Current Liabilities	
240000 · Payroll Liabilities	
240100 · Federal Payroll Taxes Payable	491.07
240200 · State Payroll Taxes Payable	133.47
Total 240000 · Payroll Liabilities	624.54
Total Other Current Liabilities	624.54
Total Current Liabilities	13,563.18
Long Term Liabilities	
250000 · 1st Community Mortg. Principal	338,770.93
Total Long Term Liabilities	338,770.93
Total Liabilities	352,334.11
Equity	
300000 · Opening Balance Equity	116,387.37
320000 · Unrestricted Net Assets	33,204.02
Net Income	36,096.24
Total Equity	185,687.63
TOTAL LIABILITIES & EQUITY	538,021.74

**Northeast UMC 2023
 Statement of Income & Expense
 September 2023**

	TOTAL
Ordinary Income/Expense	
Income	
400000 · Income	
400010 · Non-Pledged Tithes and Offering	20,269.91
400020 · Loose Cash	146.00
400030 · Interest and Dividends	83.39
400080 · Other Income	207.00
400090 · Restitution Payments Recvd.	900.00
	21,606.30
Total 400000 · Income	21,606.30
Total income	21,606.30
Expense	
500000 · Conference Payments	
500010 · Apportionments	2,143.00
	2,143.00
Total 500000 · Conference Payments	2,143.00
501000 · Payroll	
501100 · Pastor	
501110 · Base Salary	2,893.76
501120 · Utilities Allowance	307.70
501130 · Housing Allowance	1,269.22
501180 · Pension (Pastor's Contribution)	346.83
	4,817.51
Total 501100 · Pastor	4,817.51
501200 · Staff Payroll	
501210 · Choir/Musician	400.00
501230 · Nursery Staff	128.42
501240 · Office Manager	3,849.84
501250 · Youth Director	1,000.00
501200 · Staff Payroll - Other	400.00
	5,778.26
Total 501200 · Staff Payroll	5,778.26
501300 · Benefits	
501310 · Pension Direct Billed from Conf	777.66
501320 · Health Insurance Direct Billed	1,075.00
501340 · Employer Payroll Taxes	664.18
	2,516.84
Total 501300 · Benefits	2,516.84
Total 501000 · Payroll	13,112.61
502000 · Programs	
502100 · Nurture	
502130 · Membership Care	85.07
	85.07
Total 502100 · Nurture	85.07
502140 · Youth Events	
502143 · Activities for the Youth	828.00
502150 · Fundraiser Expense	1,083.36
	1,911.36
Total 502140 · Youth Events	1,911.36
502500 · Luther Seminary Grant \$10,000	1,200.00
	1,200.00
Total 502000 · Programs	3,196.43
503000 · Operating Costs	
503100 · Administration	
503150 · Information System Fees and Exp	682.80
503160 · Subscriptions for non-programs	272.50
	955.30
Total 503100 · Administration	955.30

Northeast UMC 2023
Statement of Income & Expense
September 2023

	<u>TOTAL</u>
503200 · Office Expenses	
503210 · Payroll Processing Fee	113.80
503220 · Equipment Leases	400.74
503230 · Printing and Copy costs	2.85
503240 · Paper & Supplies	105.05
503250 · Postage & Shipping	21.59
503260 · Payment Processing Fees	79.37
503270 · Banking Fees	91.98
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Total 503200 · Office Expenses	815.38
503300 · Facilities Expenses	
503310 · Utilities	1,125.17
503330 · Cleaning	1,000.00
503340 · Landscape and Grounds	1,050.00
503360 · Bldg and Property Security	49.90
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Total 503300 · Facilities Expenses	3,225.07
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Total 503000 · Operating Costs	4,995.75
504000 · Mortgage Interest Expense	1,364.04
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Total Expense	24,811.83
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Net Ordinary Income	-3,205.53
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Net Income	-3,205.53
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Northeast UMC 2023
Statement of Cash Flows
September 2023

	Sep 23
OPERATING ACTIVITIES	
Net Income	-3,833.93
Adjustments to reconcile Net Income to net cash provided by operations:	
105000 · Restitution Receivable	900.00
105500 · Allowance for Doubtful Collectio	-900.00
203154 · Office Discretion Fund	0.88
203155 · Local Missions	935.00
203156 · UMC Missions	1,345.00
203157 · Youth Fund	-837.67
240100 · Federal Payroll Taxes Payable	-0.78
	-2,391.50
Net cash provided by Operating Activities	-2,391.50
FINANCING ACTIVITIES	
250000 · 1st Community Mortg. Principal	-4,378.24
	-4,378.24
Net cash provided by Financing Activities	-4,378.24
Net cash increase for period	-6,769.74
Cash at beginning of period	112,791.48
Cash at end of period	106,021.74

Profit & Loss Budget vs. Actual

January through September 2023

	Jan 23	Budget	Feb 23	Budget	Mar 23	Budget
Ordinary Income/Expense						
Income						
400000 · Income						
400010 · Non-Pledged Tithes and Offering	22,696.48	23,821.00	26,022.29	23,821.00	19,285.26	23,821.00
400020 · Loose Cash	123.10	175.00	73.50	175.00	39.00	175.00
400030 · Interest and Dividends	25.96		23.60		35.48	
400070 · Fundraisers	0.00		262.00		967.00	
400080 · Other Income	1,168.36		335.00		203.00	
400090 · Restitution Payments Recvd.	50.00	500.00	6,800.00	500.00	30.00	500.00
400000 · Income - Other	0.00		0.00		0.00	
Total 400000 · Income	24,063.90	24,496.00	33,516.39	24,496.00	20,559.74	24,496.00
Total Income	24,063.90	24,496.00	33,516.39	24,496.00	20,559.74	24,496.00
Expense						
500000 · Conference Payments						
500010 · Apportionments	3,195.00	2,382.00	2,266.00	2,382.00	2,600.00	2,382.00
500020 · Conference Benevolences	0.00		0.00		500.00	
Total 500000 · Conference Payments	3,195.00	2,382.00	2,266.00	2,382.00	3,100.00	2,382.00
501000 · Payroll						
501100 · Pastor						
501110 · Base Salary	2,893.76	3,469.00	2,893.76	3,469.00	4,340.64	3,469.00
501120 · Utilities Allowance	307.70		307.70		461.55	
501130 · Housing Allowance	1,269.22	1,375.00	1,269.22	1,375.00	1,903.83	1,375.00
501180 · Pension (Pastor's Contribution)	346.83	327.00	346.83	327.00	346.83	327.00
Total 501100 · Pastor	4,817.51	5,171.00	4,817.51	5,171.00	7,052.85	5,171.00
501200 · Staff Payroll						
501210 · Choir/Musician	800.00	910.00	800.00	910.00	1,200.00	910.00
501220 · Substitute Musicians	0.00	25.00	0.00	25.00	0.00	25.00
501230 · Nursery Staff	156.35	286.00	178.72	286.00	238.24	286.00
501240 · Office Manager	3,849.84	4,167.00	3,849.84	4,171.00	5,774.76	4,171.00
501250 · Youth Director	1,000.00	1,087.00	1,000.00	1,083.00	1,500.00	1,083.00
501200 · Staff Payroll - Other	0.00		0.00		0.00	
Total 501200 · Staff Payroll	5,806.19	6,475.00	5,828.56	6,475.00	8,713.00	6,475.00

Profit & Loss Budget vs. Actual

January through September 2023

	Jan 23	Budget	Feb 23	Budget	Mar 23	Budget
501300 · Benefits						
501310 · Pension Direct Billed from Conf	777.66	818.00	777.66	818.00	777.66	818.00
501320 · Health Insurance Direct Billed	1,075.00	1,075.00	1,075.00	1,075.00	1,075.00	1,075.00
501340 · Employer Payroll Taxes	665.57	660.00	667.26	660.00	669.62	660.00
Total 501300 · Benefits	2,518.23	2,553.00	2,519.92	2,553.00	2,522.28	2,553.00
Total 501000 · Payroll	13,141.93	14,199.00	13,165.99	14,199.00	18,288.13	14,199.00
502000 · Programs						
502100 · Nurture						
502110 · Education						
502112 · Small Groups	0.00		0.00		0.00	
502110 · Education - Other	0.00	25.00	0.00	25.00	0.00	25.00
Total 502110 · Education	0.00	25.00	0.00	25.00	0.00	25.00
502120 · Worship						
502121 · Paraments, Banners, Decorations	0.00		0.00		25.70	
502122 · Communion Supplies	36.68		0.00		0.00	
502125 · Music and Supplies	47.50		0.00		56.09	
502126 · Copyright Licenses	0.00		441.00		0.00	
502127 · Audio/Visual Supplies	0.00		101.95		0.00	
502128 · Misc.	2,312.85		3,087.02		66.05	
502120 · Worship - Other	0.00	200.00	0.00	200.00	0.00	200.00
Total 502120 · Worship	2,397.03	200.00	3,629.97	200.00	147.84	200.00
502130 · Membership Care						
502131 · Bereavement	0.00		0.00		0.00	
502130 · Membership Care - Other	0.00	25.00	0.00	25.00	0.00	25.00
Total 502130 · Membership Care	0.00	25.00	0.00	25.00	0.00	25.00
Total 502100 · Nurture	2,397.03	250.00	3,629.97	250.00	147.84	250.00
502140 · Youth Events						
502141 · Revolutions	0.00		-740.00		0.00	
502142 · Confirmation	0.00		0.00		0.00	
502143 · Activities for the Youth	0.00		0.00		0.00	
502144 · Youth Lead Church Activities	0.00		0.00		0.00	
502150 · Fundraiser Expense	0.00		0.00		0.00	

Profit & Loss Budget vs. Actual

January through September 2023

	Jan 23	Budget	Feb 23	Budget	Mar 23	Budget
Total 502140 · Youth Events	0.00		-740.00		0.00	
502200 · Outreach						
502220 · Website and Social Media Costs	0.00		-0.60		0.00	
502240 · Community Events	63.19		262.00		49.99	
502200 · Outreach - Other	0.00	50.00	0.00	50.00	0.00	50.00
Total 502200 · Outreach	63.19	50.00	261.40	50.00	49.99	50.00
502500 · Luther Seminary Grant \$10,000	0.00		0.00		0.00	
Total 502000 · Programs	2,460.22	300.00	3,151.37	300.00	197.83	300.00
503000 · Operating Costs						
503100 · Administration						
503120 · Finance and Stewardship Expense	0.00	85.00	0.00	85.00	0.00	85.00
503130 · Annual Conference Expenses-Lay	0.00	75.00	0.00	75.00	0.00	75.00
503140 · Accountable Reimbursement						
503141 · Clergy Mileage and Travel Exp.	0.00	100.00	0.00	100.00	0.00	100.00
503142 · Clergy Continuing Education	560.44	76.00	0.00	84.00	139.56	84.00
503143 · Clergy Annual Conference Expens	0.00		0.00		0.00	
503144 · Staff Mileage and Travel	57.50	35.00	0.00	35.00	0.00	35.00
Total 503140 · Accountable Reimbursement	617.94	211.00	0.00	219.00	139.56	219.00
503150 · Information System Fees and Exp	129.50	250.00	1,118.55	250.00	119.55	250.00
503160 · Subscriptions for non-programs	59.38	80.00	431.64	80.00	112.47	80.00
Total 503100 · Administration	806.82	701.00	1,550.19	709.00	371.58	709.00
503200 · Office Expenses						
503210 · Payroll Processing Fee	151.05	120.00	112.80	120.00	181.70	120.00
503220 · Equipment Leases	592.69	300.00	281.16	300.00	0.00	300.00
503230 · Printing and Copy costs	176.76	110.00	118.08	110.00	136.18	110.00
503240 · Paper & Supplies	95.07	85.00	20.64	85.00	332.82	85.00
503250 · Postage & Shipping	19.43	85.00	129.98	85.00	195.43	85.00
503260 · Payment Processing Fees	0.00		0.00		0.00	
503270 · Banking Fees	79.12	100.00	78.13	100.00	84.02	100.00
Total 503200 · Office Expenses	1,114.12	800.00	740.79	800.00	930.15	800.00
503300 · Facilities Expenses						
503310 · Utilities	3,211.24	1,550.00	2,241.42	1,550.00	1,737.75	1,550.00

Profit & Loss Budget vs. Actual

January through September 2023

	Jan 23	Budget	Feb 23	Budget	Mar 23	Budget
503320 · Bldg. Repairs and Maint.	834.77	500.00	1,574.82	500.00	494.91	500.00
503330 · Cleaning	1,250.00	1,065.00	1,000.00	1,085.00	1,068.88	1,085.00
503340 · Landscape and Grounds	700.00	800.00	700.00	800.00	700.00	800.00
503350 · Insurance	0.00	740.00	2,146.25	740.00	0.00	740.00
503360 · Bldg and Property Security	46.90	47.00	46.90	47.00	46.90	47.00
Total 503300 · Facilities Expenses	6,042.91	4,702.00	7,709.39	4,722.00	4,048.44	4,722.00
Total 503000 · Operating Costs	7,963.85	6,203.00	10,000.37	6,231.00	5,350.17	6,231.00
504000 · Mortgage Expense	5,742.00	5,742.00	5,742.00	5,742.00	5,742.00	5,742.00
66900 · Reconciliation Discrepancies	0.00		0.00		-143.10	
Total Expense	32,503.00	28,826.00	34,325.73	28,854.00	32,535.03	28,854.00
Net Ordinary Income	-8,439.10	-4,330.00	-809.34	-4,358.00	-11,975.29	-4,358.00
Net Income	-8,439.10	-4,330.00	-809.34	-4,358.00	-11,975.29	-4,358.00

Profit & Loss Budget vs. Actual

January through September 2023

	Apr 23	Budget	May 23	Budget	Jun 23	Budget
Ordinary Income/Expense						
Income						
400000 · Income						
400010 · Non-Pledged Tithes and Offering	22,366.63	23,821.00	21,556.76	23,821.00	18,381.78	23,821.00
400020 · Loose Cash	204.00	175.00	133.00	175.00	198.39	175.00
400030 · Interest and Dividends	31.53		96.26		127.66	
400070 · Fundraisers	175.00		1,023.41		0.00	
400080 · Other Income	82.00		51.00		66.00	
400090 · Restitution Payments Recvd.	1,030.00	500.00	60,314.55	500.00	950.00	500.00
400000 · Income - Other	0.00		0.00		0.00	
Total 400000 · Income	23,889.16	24,496.00	83,174.98	24,496.00	19,723.83	24,496.00
Total Income	23,889.16	24,496.00	83,174.98	24,496.00	19,723.83	24,496.00
Expense						
500000 · Conference Payments						
500010 · Apportionments	1,927.00	2,382.00	2,237.00	2,382.00	2,157.00	2,382.00
500020 · Conference Benevolences	100.00		0.00		0.00	
Total 500000 · Conference Payments	2,027.00	2,382.00	2,237.00	2,382.00	2,157.00	2,382.00
501000 · Payroll						
501100 · Pastor						
501110 · Base Salary	2,893.76	3,469.00	2,893.76	3,469.00	2,893.76	3,469.00
501120 · Utilities Allowance	307.70		307.70		307.70	
501130 · Housing Allowance	1,269.22	1,375.00	1,269.22	1,375.00	1,269.22	1,375.00
501180 · Pension (Pastor's Contribution)	346.83	327.00	346.83	327.00	346.83	327.00
Total 501100 · Pastor	4,817.51	5,171.00	4,817.51	5,171.00	4,817.51	5,171.00
501200 · Staff Payroll						
501210 · Choir/Musician	800.00	910.00	800.00	910.00	800.00	910.00
501220 · Substitute Musicians	0.00	25.00	0.00	25.00	0.00	25.00
501230 · Nursery Staff	270.09	286.00	186.60	286.00	162.24	286.00
501240 · Office Manager	3,849.84	4,171.00	3,849.84	4,171.00	3,849.84	4,171.00
501250 · Youth Director	1,000.00	1,083.00	1,000.00	1,083.00	1,000.00	1,083.00
501200 · Staff Payroll - Other	0.00		0.00		0.00	
Total 501200 · Staff Payroll	5,919.93	6,475.00	5,836.44	6,475.00	5,812.08	6,475.00

Profit & Loss Budget vs. Actual

January through September 2023

	Apr 23	Budget	May 23	Budget	Jun 23	Budget
501300 · Benefits						
501310 · Pension Direct Billed from Conf	777.66	818.00	777.66	818.00	777.66	818.00
501320 · Health Insurance Direct Billed	1,075.00	1,075.00	1,075.00	1,075.00	1,075.00	1,075.00
501340 · Employer Payroll Taxes	667.83	660.00	1,003.25	660.00	666.00	660.00
Total 501300 · Benefits	2,520.49	2,553.00	2,855.91	2,553.00	2,518.66	2,553.00
Total 501000 · Payroll	13,257.93	14,199.00	13,509.86	14,199.00	13,148.25	14,199.00
502000 · Programs						
502100 · Nurture						
502110 · Education						
502112 · Small Groups	0.00		0.00		0.00	
502110 · Education - Other	0.00	25.00	0.00	25.00	0.00	25.00
Total 502110 · Education	0.00	25.00	0.00	25.00	0.00	25.00
502120 · Worship						
502121 · Paraments, Banners, Decorations	0.00		0.00		0.00	
502122 · Communion Supplies	0.00		0.00		0.00	
502125 · Music and Supplies	0.00		10.10		0.00	
502126 · Copyright Licenses	0.00		0.00		0.00	
502127 · Audio/Visual Supplies	0.00		0.00		0.00	
502128 · Misc.	131.81		0.00		0.00	
502120 · Worship - Other	0.00	200.00	0.00	200.00	0.00	200.00
Total 502120 · Worship	131.81	200.00	10.10	200.00	0.00	200.00
502130 · Membership Care						
502131 · Bereavement	0.00		0.00		0.00	
502130 · Membership Care - Other	0.00	25.00	0.00	25.00	0.00	25.00
Total 502130 · Membership Care	0.00	25.00	0.00	25.00	0.00	25.00
Total 502100 · Nurture	131.81	250.00	10.10	250.00	0.00	250.00
502140 · Youth Events						
502141 · Revolutions	0.00		0.00		0.00	
502142 · Confirmation	0.00		0.00		0.00	
502143 · Activities for the Youth	0.00		0.00		0.00	
502144 · Youth Lead Church Activities	0.00		0.00		0.00	
502150 · Fundraiser Expense	0.00		0.00		0.00	

Profit & Loss Budget vs. Actual

January through September 2023

	Apr 23	Budget	May 23	Budget	Jun 23	Budget
Total 502140 · Youth Events	0.00		0.00		0.00	
502200 · Outreach						
502220 · Website and Social Media Costs	0.00		0.00		0.00	
502240 · Community Events	550.00		98.48		0.00	
502200 · Outreach - Other	0.00	50.00	0.00	50.00	0.00	50.00
Total 502200 · Outreach	550.00	50.00	98.48	50.00	0.00	50.00
502500 · Luther Seminary Grant \$10,000	5,168.60		2,074.92		496.81	
Total 502000 · Programs	5,850.41	300.00	2,183.50	300.00	496.81	300.00
503000 · Operating Costs						
503100 · Administration						
503120 · Finance and Stewardship Expense	0.00	85.00	0.00	85.00	0.00	85.00
503130 · Annual Conference Expenses-Lay	0.00	75.00	0.00	75.00	0.00	75.00
503140 · Accountable Reimbursement						
503141 · Clergy Mileage and Travel Exp.	235.67	100.00	0.00	100.00	0.00	100.00
503142 · Clergy Continuing Education	0.00	84.00	35.00	84.00	0.00	84.00
503143 · Clergy Annual Conference Expens	459.37		0.00		51.80	
503144 · Staff Mileage and Travel	88.44	35.00	0.00	35.00	0.00	35.00
Total 503140 · Accountable Reimbursement	783.48	219.00	35.00	219.00	51.80	219.00
503150 · Information System Fees and Exp	465.99	250.00	228.50	250.00	124.55	250.00
503160 · Subscriptions for non-programs	0.00	80.00	51.81	80.00	0.00	80.00
Total 503100 · Administration	1,249.47	709.00	315.31	709.00	176.35	709.00
503200 · Office Expenses						
503210 · Payroll Processing Fee	113.80	120.00	115.50	120.00	126.30	120.00
503220 · Equipment Leases	281.16	300.00	806.05	300.00	400.74	300.00
503230 · Printing and Copy costs	104.25	110.00	213.33	110.00	0.00	110.00
503240 · Paper & Supplies	36.06	85.00	105.90	85.00	0.00	85.00
503250 · Postage & Shipping	19.43	85.00	19.43	85.00	21.59	85.00
503260 · Payment Processing Fees	0.00		34.05		81.53	
503270 · Banking Fees	98.31	100.00	67.35	100.00	0.00	100.00
Total 503200 · Office Expenses	653.01	800.00	1,361.61	800.00	630.16	800.00
503300 · Facilities Expenses						
503310 · Utilities	1,255.38	1,550.00	1,191.17	1,550.00	507.87	1,550.00

Profit & Loss Budget vs. Actual

January through September 2023

	Apr 23	Budget	May 23	Budget	Jun 23	Budget
503320 · Bldg. Repairs and Maint.	184.80	500.00	0.00	500.00	134.79	500.00
503330 · Cleaning	1,000.00	1,085.00	1,293.27	1,085.00	1,000.00	1,085.00
503340 · Landscape and Grounds	1,050.00	800.00	1,400.00	800.00	700.00	800.00
503350 · Insurance	0.00	740.00	2,113.75	740.00	0.00	740.00
503360 · Bldg and Property Security	46.90	47.00	46.90	47.00	46.90	47.00
Total 503300 · Facilities Expenses	3,537.08	4,722.00	6,045.09	4,722.00	2,389.56	4,722.00
Total 503000 · Operating Costs	5,439.56	6,231.00	7,722.01	6,231.00	3,196.07	6,231.00
504000 · Mortgage Expense	5,742.00	5,742.00	5,742.00	5,742.00	5,742.00	5,742.00
66900 · Reconciliation Discrepancies	0.00		-0.01		0.00	
Total Expense	32,316.90	28,854.00	31,394.36	28,854.00	24,740.13	28,854.00
Net Ordinary Income	-8,427.74	-4,358.00	51,780.62	-4,358.00	-5,016.30	-4,358.00
Net Income	<u>-8,427.74</u>	<u>-4,358.00</u>	<u>51,780.62</u>	<u>-4,358.00</u>	<u>-5,016.30</u>	<u>-4,358.00</u>

Profit & Loss Budget vs. Actual

January through September 2023

	Jul 23	Budget	Aug 23	Budget	Sep 23	Budget
Ordinary Income/Expense						
Income						
400000 · Income						
400010 · Non-Pledged Tithes and Offering	22,418.56	23,821.00	20,930.88	23,821.00	20,269.91	23,821.00
400020 · Loose Cash	87.75	175.00	110.00	175.00	146.00	175.00
400030 · Interest and Dividends	83.24		76.92		83.39	
400070 · Fundraisers	0.00		-934.00		0.00	
400080 · Other Income	173.00		-994.00		207.00	
400090 · Restitution Payments Recvd.	920.00	500.00	4,900.00	500.00	900.00	500.00
400000 · Income - Other	0.00		0.00		0.00	
Total 400000 · Income	23,682.55	24,496.00	24,089.80	24,496.00	21,606.30	24,496.00
Total Income	23,682.55	24,496.00	24,089.80	24,496.00	21,606.30	24,496.00
Expense						
500000 · Conference Payments						
500010 · Apportionments	1,839.00	2,382.00	2,242.00	2,382.00	2,143.00	2,382.00
500020 · Conference Benevolences	0.00		0.00		0.00	
Total 500000 · Conference Payments	1,839.00	2,382.00	2,242.00	2,382.00	2,143.00	2,382.00
501000 · Payroll						
501100 · Pastor						
501110 · Base Salary	2,893.76	3,469.00	4,340.64	3,469.00	2,893.76	3,469.00
501120 · Utilities Allowance	307.70		461.55		307.70	
501130 · Housing Allowance	1,269.22	1,375.00	1,903.83	1,375.00	1,269.22	1,375.00
501180 · Pension (Pastor's Contribution)	346.83	327.00	346.83	327.00	346.83	327.00
Total 501100 · Pastor	4,817.51	5,171.00	7,052.85	5,171.00	4,817.51	5,171.00
501200 · Staff Payroll						
501210 · Choir/Musician	800.00	910.00	1,200.00	910.00	400.00	910.00
501220 · Substitute Musicians	0.00	25.00	0.00	25.00	0.00	25.00
501230 · Nursery Staff	142.50	286.00	192.68	286.00	128.42	286.00
501240 · Office Manager	3,849.84	4,171.00	5,774.76	4,171.00	3,849.84	4,171.00
501250 · Youth Director	1,000.00	1,083.00	1,500.00	1,083.00	1,000.00	1,083.00
501200 · Staff Payroll - Other	0.00		0.00		400.00	
Total 501200 · Staff Payroll	5,792.34	6,475.00	8,667.44	6,475.00	5,778.26	6,475.00

Profit & Loss Budget vs. Actual

January through September 2023

	Jul 23	Budget	Aug 23	Budget	Sep 23	Budget
501300 · Benefits						
501310 · Pension Direct Billed from Conf	777.66	818.00	777.66	818.00	777.66	818.00
501320 · Health Insurance Direct Billed	1,075.00	1,075.00	1,075.00	1,075.00	1,075.00	1,075.00
501340 · Employer Payroll Taxes	664.46	660.00	661.90	660.00	664.18	660.00
Total 501300 · Benefits	2,517.12	2,553.00	2,514.56	2,553.00	2,516.84	2,553.00
Total 501000 · Payroll	13,126.97	14,199.00	18,234.85	14,199.00	13,112.61	14,199.00
502000 · Programs						
502100 · Nurture						
502110 · Education						
502112 · Small Groups	0.00		26.94		0.00	
502110 · Education - Other	0.00	25.00	0.00	25.00	0.00	25.00
Total 502110 · Education	0.00	25.00	26.94	25.00	0.00	25.00
502120 · Worship						
502121 · Paraments, Banners, Decorations	0.00		0.00		0.00	
502122 · Communion Supplies	38.84		0.00		0.00	
502125 · Music and Supplies	104.72		0.00		0.00	
502126 · Copyright Licenses	0.00		0.00		0.00	
502127 · Audio/Visual Supplies	0.00		0.00		0.00	
502128 · Misc.	0.00		-5,018.06		0.00	
502120 · Worship - Other	0.00	200.00	0.00	200.00	0.00	200.00
Total 502120 · Worship	143.56	200.00	-5,018.06	200.00	0.00	200.00
502130 · Membership Care						
502131 · Bereavement	0.00		283.17		0.00	
502130 · Membership Care - Other	0.00	25.00	60.64	25.00	85.07	25.00
Total 502130 · Membership Care	0.00	25.00	343.81	25.00	85.07	25.00
Total 502100 · Nurture	143.56	250.00	-4,647.31	250.00	85.07	250.00
502140 · Youth Events						
502141 · Revolutions	0.00		2,912.09		0.00	
502142 · Confirmation	0.00		865.00		0.00	
502143 · Activities for the Youth	0.00		671.20		828.00	
502144 · Youth Lead Church Activiites	0.00		-53.81		0.00	
502150 · Fundraiser Expense	0.00		0.00		1,083.36	

Profit & Loss Budget vs. Actual

January through September 2023

	Jul 23	Budget	Aug 23	Budget	Sep 23	Budget
Total 502140 · Youth Events	0.00		4,394.48		1,911.36	
502200 · Outreach						
502220 · Website and Social Media Costs	0.00		0.60		0.00	
502240 · Community Events	0.00		-812.00		0.00	
502200 · Outreach - Other	0.00	50.00	0.00	50.00	0.00	50.00
Total 502200 · Outreach	0.00	50.00	-811.40	50.00	0.00	50.00
502500 · Luther Seminary Grant \$10,000	343.92		-83.27		1,200.00	
Total 502000 · Programs	487.48	300.00	-1,147.50	300.00	3,196.43	300.00
503000 · Operating Costs						
503100 · Administration						
503120 · Finance and Stewardship Expense	0.00	85.00	0.00	85.00	0.00	85.00
503130 · Annual Conference Expenses-Lay	0.00	75.00	0.00	75.00	0.00	75.00
503140 · Accountable Reimbursement						
503141 · Clergy Mileage and Travel Exp.	283.48	100.00	16.25	100.00	0.00	100.00
503142 · Clergy Continuing Education	0.00	84.00	0.00	84.00	0.00	84.00
503143 · Clergy Annual Conference Expenses	0.00		0.00		0.00	
503144 · Staff Mileage and Travel	71.94	35.00	0.00	35.00	0.00	35.00
Total 503140 · Accountable Reimbursement	355.42	219.00	16.25	219.00	0.00	219.00
503150 · Information System Fees and Exp	119.29	250.00	244.35	250.00	682.80	250.00
503160 · Subscriptions for non-programs	0.00	80.00	34.54	80.00	272.50	80.00
Total 503100 · Administration	474.71	709.00	295.14	709.00	955.30	709.00
503200 · Office Expenses						
503210 · Payroll Processing Fee	113.80	120.00	183.20	120.00	113.80	120.00
503220 · Equipment Leases	400.74	300.00	400.74	300.00	400.74	300.00
503230 · Printing and Copy costs	0.00	110.00	1.23	110.00	2.85	110.00
503240 · Paper & Supplies	0.00	85.00	118.65	85.00	105.05	85.00
503250 · Postage & Shipping	121.59	85.00	21.59	85.00	21.59	85.00
503260 · Payment Processing Fees	82.02		492.10		79.37	
503270 · Banking Fees	0.00	100.00	-402.62	100.00	91.98	100.00
Total 503200 · Office Expenses	718.15	800.00	814.89	800.00	815.38	800.00
503300 · Facilities Expenses						
503310 · Utilities	1,089.61	1,550.00	2,466.38	1,550.00	1,125.17	1,550.00

Profit & Loss Budget vs. Actual

January through September 2023

	Jul 23	Budget	Aug 23	Budget	Sep 23	Budget
503320 · Bldg. Repairs and Maint.	939.00	500.00	1,433.40	500.00	0.00	500.00
503330 · Cleaning	1,000.00	1,085.00	1,250.00	1,085.00	1,000.00	1,085.00
503340 · Landscape and Grounds	700.00	800.00	700.00	800.00	1,050.00	800.00
503350 · Insurance	0.00	740.00	2,158.50	740.00	0.00	740.00
503360 · Bldg and Property Security	46.90	47.00	46.90	47.00	49.90	47.00
Total 503300 · Facilities Expenses	3,775.51	4,722.00	8,055.18	4,722.00	3,225.07	4,722.00
Total 503000 · Operating Costs	4,968.37	6,231.00	9,165.21	6,231.00	4,995.75	6,231.00
504000 · Mortgage Expense	5,742.00	5,742.00	5,742.00	5,742.00	5,742.00	5,742.00
66900 · Reconciliation Discrepancies	0.00		-0.61		0.00	
Total Expense	26,163.82	28,854.00	34,235.95	28,854.00	29,189.79	28,854.00
Net Ordinary Income	-2,481.27	-4,358.00	-10,146.15	-4,358.00	-7,583.49	-4,358.00
Net Income	-2,481.27	-4,358.00	-10,146.15	-4,358.00	-7,583.49	-4,358.00

Profit & Loss Budget vs. Actual

January through September 2023

	TOTAL		
	Jan - Sep 23	Budget	Variance
Ordinary Income/Expense			
Income			
400000 · Income			
400010 · Non-Pledged Tithes and Offering	193,928.55	214,389.00	(20,460.45)
400020 · Loose Cash	1,114.74	1,575.00	
400030 · Interest and Dividends	584.04		
400070 · Fundraisers	1,493.41		
400080 · Other Income	1,291.36		
400090 · Restitution Payments Recvd.	75,894.55	4,500.00	
400000 · Income - Other	0.00		
Total 400000 · Income	274,306.65	220,464.00	53,842.65
Total Income	274,306.65	220,464.00	53,842.65
Expense			
500000 · Conference Payments			
500010 · Apportionments	20,606.00	21,438.00	
500020 · Conference Benevolences	600.00		
Total 500000 · Conference Payments	21,206.00	21,438.00	(232.00)
501000 · Payroll			
501100 · Pastor			
501110 · Base Salary	28,937.60	31,221.00	
501120 · Utilities Allowance	3,077.00		
501130 · Housing Allowance	12,692.20	12,375.00	
501180 · Pension (Pastor's Contribution)	3,121.47	2,943.00	
Total 501100 · Pastor	47,828.27	46,539.00	1,289.27
501200 · Staff Payroll			
501210 · Choir/Musician	7,600.00	8,190.00	
501220 · Substitute Musicians	0.00	225.00	
501230 · Nursery Staff	1,655.84	2,574.00	
501240 · Office Manager	38,498.40	37,535.00	
501250 · Youth Director	10,000.00	9,751.00	
501200 · Staff Payroll - Other	400.00		
Total 501200 · Staff Payroll	58,154.24	58,275.00	(120.76)

Profit & Loss Budget vs. Actual

January through September 2023

	TOTAL		
	Jan - Sep 23	Budget	Variance
501300 · Benefits			
501310 · Pension Direct Billed from Conf	6,998.94	7,362.00	
501320 · Health Insurance Direct Billed	9,675.00	9,675.00	
501340 · Employer Payroll Taxes	6,330.07	5,940.00	
Total 501300 · Benefits	23,004.01	22,977.00	27.01
Total 501000 · Payroll	128,986.52	127,791.00	1,195.52
502000 · Programs			
502100 · Nurture			
502110 · Education			
502112 · Small Groups	26.94		
502110 · Education - Other	0.00	225.00	
Total 502110 · Education	26.94	225.00	(198.06)
502120 · Worship			
502121 · Paraments, Banners, Decorations	25.70		
502122 · Communion Supplies	75.52		
502125 · Music and Supplies	218.41		
502126 · Copyright Licenses	441.00		
502127 · Audio/Visual Supplies	101.95		
502128 · Misc.	579.67		
502120 · Worship - Other	0.00	1,800.00	
Total 502120 · Worship	1,442.25	1,800.00	(357.75)
502130 · Membership Care			
502131 · Bereavement	283.17		
502130 · Membership Care - Other	145.71	225.00	
Total 502130 · Membership Care	428.88	225.00	203.88
Total 502100 · Nurture	1,898.07	2,250.00	(351.93)
502140 · Youth Events			
502141 · Revolutions	2,172.09		
502142 · Confirmation	865.00		
502143 · Activities for the Youth	1,499.20		
502144 · Youth Lead Church Activities	-53.81		
502150 · Fundraiser Expense	1,083.36		

Profit & Loss Budget vs. Actual

January through September 2023

	TOTAL		
	Jan - Sep 23	Budget	Variance
Total 502140 · Youth Events	5,565.84		5,565.84
502200 · Outreach			
502220 · Website and Social Media Costs	0.00		
502240 · Community Events	211.66		
502200 · Outreach - Other	0.00	450.00	
Total 502200 · Outreach	211.66	450.00	(238.34)
502500 · Luther Seminary Grant \$10,000	9,200.98		
Total 502000 · Programs	16,876.55	2,700.00	14,176.55
503000 · Operating Costs			
503100 · Administration			
503120 · Finance and Stewardship Expense	0.00	765.00	
503130 · Annual Conference Expenses-Lay	0.00	675.00	
503140 · Accountable Reimbursement			
503141 · Clergy Mileage and Travel Exp.	535.40	900.00	
503142 · Clergy Continuing Education	735.00	748.00	
503143 · Clergy Annual Conference Expens	511.17		
503144 · Staff Mileage and Travel	217.88	315.00	
Total 503140 · Accountable Reimbursement	1,999.45	1,963.00	36.45
503150 · Information System Fees and Exp	3,233.08	2,250.00	
503160 · Subscriptions for non-programs	962.34	720.00	
Total 503100 · Administration	6,194.87	6,373.00	(178.13)
503200 · Office Expenses			
503210 · Payroll Processing Fee	1,211.95	1,080.00	
503220 · Equipment Leases	3,564.02	2,700.00	
503230 · Printing and Copy costs	752.68	990.00	
503240 · Paper & Supplies	814.19	765.00	
503250 · Postage & Shipping	570.06	765.00	
503260 · Payment Processing Fees	769.07		
503270 · Banking Fees	96.29	900.00	
Total 503200 · Office Expenses	7,778.26	7,200.00	578.26
503300 · Facilities Expenses			
503310 · Utilities	14,825.99	13,950.00	

Profit & Loss Budget vs. Actual

January through September 2023

	TOTAL		
	Jan - Sep 23	Budget	Variance
503320 · Bldg. Repairs and Maint.	5,596.49	4,500.00	
503330 · Cleaning	9,862.15	9,745.00	
503340 · Landscape and Grounds	7,700.00	7,200.00	
503350 · Insurance	6,418.50	6,660.00	
503360 · Bldg and Property Security	425.10	423.00	
Total 503300 · Facilities Expenses	44,828.23	42,478.00	
Total 503000 · Operating Costs	58,801.36	56,051.00	
504000 · Mortgage Expense	51,678.00	51,678.00	
66900 · Reconciliation Discrepancies	-143.72		
Total Expense	277,404.71	259,658.00	
Net Ordinary Income	-3,098.06	-39,194.00	
Net Income	-3,098.06	-39,194.00	