

**MONTHLY FINANCIAL STATEMENTS**

**IMMANUEL  
LUTHERAN  
CHURCH**

**DECEMBER 2021**

PREPARED BY:



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## Management Responsibility

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The organization's management is responsible for the information contained in these reports and for the development, implementation, and adherence of all financial policies and procedures. We recommend management carefully review all transactions contained in these reports to insure accuracy and clarity.

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### ➤ **Statement of Financial Position**

*The statement of financial position gives a financial picture of the organization as of the end of the reporting period. It reflects the assets, liabilities, and net assets of the organization.*

### **Definition of Fund Accounting Terms**

**Net Assets** – Total Assets minus Total Liabilities. Net Assets fall into one of two categories:

1. **With Donor Restriction** – funds that may be spent only as restricted by the donor.
2. **Without Donor Restrictions** – funds available for general operations. These may be further separated as follows:
  - a. **Net Investment in Fixed Assets** - total fixed assets minus accumulated depreciation minus any loans related to fixed assets.
  - b. **Board Designated** - although not donor restricted, these amounts have been segregated by the board (or finance committee, elders, etc.) for special purposes.
  - c. **Prior Years' Net Balance** - cumulative net activity (revenue minus expenses) from all prior years.
  - d. **Current Year Net Balance** - current year net activity (detailed on the Statement of Activities).

### ➤ **Statement of Activities**

*The statement of activities reflects the revenues and expenses of the organization for the current period of time - typically the current month and year-to-date. It can also be used to compare actual revenues and expenses to those budgeted.*



# Immanuel Lutheran Church

## Statement of Financial Position

12/31/2021

### Assets

#### Current Assets

##### Checking / Savings

1010	General Checking	\$	91,837.84	
1020	Dedicated Savings		24,258.46	
1030	Mission Investment Fund		<u>2,655.13</u>	
	<b>Total Checking / Savings</b>			\$ 118,751.43

##### Other Current Assets

1205	Prepaid Credit Card		-	
1210	Prepaid Payroll		-	
1220	Misc. Receivable		<u>-</u>	
	<b>Total Other Current Assets</b>			-

##### Investments

1310	Endowment Trust Fund Securities		<u>624,145.38</u>	
	<b>Total Investments</b>			<u>624,145.38</u>

#### Total Current Assets

742,896.81

#### Fixed Assets

1510	Land		76,500.00	
1520..1522	Parking Lots		233,787.15	
1530	Church Building		5,755,038.73	
1540	Genesee Residence		<u>82,513.92</u>	
	<b>Total Fixed Assets</b>			<u>6,147,839.80</u>

#### Total Assets

\$ 6,890,736.61

### Liabilities & Net Assets

#### Liabilities

##### Current Liabilities

2005	Accounts Payable	\$	6,415.00	
2010	Federal Taxes Payable		1,583.23	
2020	State Taxes Payable		415.00	
2030	City Taxes Payable		304.04	
2040	Retirement Payable		63.86	
2050	FSA Payable		124.98	
2060	Term Life Payable		4.94	
2062	PPP Loan		29,345.00	
2065	Prepaid Kitchen Rental		-	
2066	Prepaid Rent		-	
2090	Prepaid Pledges		<u>6,200.00</u>	
	<b>Total Current Liabilities</b>			\$ 44,456.05

##### Long-Term Liabilities

2100	Mortgage Loan		<u>705,598.09</u>	
	<b>Total Long-Term Liabilities</b>			<u>705,598.09</u>

#### Total Liabilities

750,054.14



**Immanuel Lutheran Church**  
**Statement of Financial Position**  
12/31/2021

<b>Net Assets</b>			
<b>With Donor Restriction</b>			
2300..2399	Property Funds	16,948.69	
2400..2499	Ministry Funds	31,734.36	
2700..2799	Outreach Funds	6,620.58	
	<b>Total With Donor Restriction</b>	<u>55,303.63</u>	55,303.63
<b>Without Donor Restriction</b>			
	Net Investment in Fixed Assets	5,442,241.71	
2900..2989	Council Designated	645,494.53	
	Prior Years' Net Balance	(45,965.83)	
	Current Year Net Balance	43,608.43	
	<b>Total Without Donor Restriction</b>	<u>6,085,378.84</u>	6,085,378.84
	<b>Total Net Assets</b>	<u>6,140,682.47</u>	
	<b>Total Liabilities &amp; Net Assets</b>	<u>\$ 6,890,736.61</u>	

<b>Cash Available for General Operations</b>	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 742,896.81</b>
<b>Less:</b>	
Current Liabilities	44,456.05
With Donor Restriction	55,303.63
Council Designated	645,494.53
<b>Total Unavailable</b>	<u>745,254.21</u>
<b>Total Cash Available for General Operations</b>	<u>\$ (2,357.40)</u>



**Immanuel Lutheran Church**  
**Statement of Net Assets With Donor Restriction/Board Designation**  
**For the Period Ended 12/31/21**

	Current Month			Beginning Balance	Year-to-Date			Ending Balance
	Revenues	Expenses	Transfers		Revenues	Expenses	Transfers	
<b>With Donor Restriction</b>								
<b>Property Funds</b>								
2310 Debt Reduction	\$ 521.12	\$ 300.00	\$ -	\$ 390.00	\$ 3,723.43	\$ 3,411.42	\$ -	\$ 702.01
2315 Funds For the Future	181.10	-	754.79	10,644.85	1,749.92	2.88	754.79	13,146.68
2320 Luther Hall Wood Floor Repairs	-	-	-	2,500.00	600.00	-	-	3,100.00
<b>Total Property Funds</b>	<b>702.22</b>	<b>300.00</b>	<b>754.79</b>	<b>13,534.85</b>	<b>6,073.35</b>	<b>3,414.30</b>	<b>754.79</b>	<b>16,948.69</b>
<b>Ministry Funds</b>								
2415 Immanuel Brass	-	-	-	-	-	-	-	-
2420 Kenyan Children's Fund	4,734.61	-	1,000.00	21,926.74	13,516.61	16,240.00	1,000.00	20,203.35
2425 Special Music	-	-	-	-	-	-	-	-
2430 Vespers Series	-	-	-	860.99	-	-	-	860.99
2435 Youth Fund	-	-	-	6,949.42	-	-	-	6,949.42
2440 Saints Alive	-	-	-	558.48	-	-	-	558.48
2450 Evangelism	60.00	-	(2,396.71)	2,446.00	1,220.00	-	(2,396.71)	1,269.29
2455 Funeral Ministry	-	-	-	999.47	-	-	-	999.47
2460 Immanuel Symposium	-	-	-	893.36	-	-	-	893.36
<b>Total Ministry Funds</b>	<b>4,794.61</b>	<b>-</b>	<b>(1,396.71)</b>	<b>34,634.46</b>	<b>14,736.61</b>	<b>16,240.00</b>	<b>(1,396.71)</b>	<b>31,734.36</b>
<b>Outreach Funds</b>								
2710 ELCA World Hunger	-	-	-	-	-	-	-	-
2715 Disaster Relief	-	155.00	20.00	95.00	60.00	155.00	20.00	20.00
2720 Lutheran World Relief	-	-	-	-	-	-	-	-
2725 MLM Food Pantry	-	-	-	-	-	-	-	-
2790 Other Special Appeals	-	-	-	6,500.58	261.98	161.98	-	6,600.58
<b>Total Outreach Funds</b>	<b>-</b>	<b>155.00</b>	<b>20.00</b>	<b>6,595.58</b>	<b>321.98</b>	<b>316.98</b>	<b>20.00</b>	<b>6,620.58</b>
<b>Total With Donor Restriction</b>	<b>\$ 5,496.83</b>	<b>\$ 455.00</b>	<b>\$ (621.92)</b>	<b>\$ 54,764.89</b>	<b>\$ 21,131.94</b>	<b>\$ 19,971.28</b>	<b>\$ (621.92)</b>	<b>\$ 55,303.63</b>
<b>Council Designated</b>								
2910 Memorial Fund	125.00	-	(855.16)	17,142.89	976.59	686.55	(855.16)	16,577.77
2915 Congregational Life	-	-	-	-	-	-	-	-
2920 Staff Continuing Education	-	-	1,868.88	2,897.50	-	-	1,868.88	4,766.38
2985 Endowment Trust Fund	17,257.30	115.00	-	548,062.38	91,470.62	25,843.18	10,460.56	624,150.38
<b>Total Council Designated</b>	<b>\$ 17,382.30</b>	<b>\$ 115.00</b>	<b>\$ 1,013.72</b>	<b>\$ 568,102.77</b>	<b>\$ 92,447.21</b>	<b>\$ 26,529.73</b>	<b>\$ 11,474.28</b>	<b>\$ 645,494.53</b>

**Immanuel Lutheran Church**  
**Summary Statement of Activities**  
**For the Period Ended 12/31/21**

	Current Month	Year-to-Date			Annual	Budget
	Actual	Actual	Budget	Variance	Budget	Remaining
<b>Revenues</b>						
<b>Offerings</b>	\$ 51,657.74	\$ 425,503.12	\$ 287,865	\$ 137,638.12	\$ 287,865	\$ (137,638.12)
<b>Other Revenues</b>	4,940.00	56,581.36	57,490	(908.64)	57,490	908.64
<b>Transfers from Restricted / Designated</b>	-	(15,678.54)	-	(15,678.54)	-	15,678.54
<b>Total Revenues</b>	<b>56,597.74</b>	<b>466,405.94</b>	<b>345,355</b>	<b>121,050.94</b>	<b>345,355</b>	<b>(121,050.94)</b>
<b>Expenses</b>						
<b>Global Outreach</b>	4,510.00	27,380.00	25,800	1,580.00	25,800	(1,580.00)
<b>Local Outreach</b>	6,605.00	12,425.00	8,736	3,689.00	8,736	(3,689.00)
<b>Congregational Ministries</b>						
Christian Education	(157.41)	466.49	1,450	(983.51)	1,450	983.51
Outreach & Fellowship	(533.01)	1,056.46	1,700	(643.54)	1,700	643.54
Music	(1,586.02)	4,465.70	3,925	540.70	3,925	(540.70)
Worship	-	1,718.79	1,750	(31.21)	1,750	31.21
Publications & Library	1,145.05	1,648.30	1,825	(176.70)	1,825	176.70
Postage & Communications	1,932.34	4,397.04	4,250	147.04	4,250	(147.04)
Other Congregational Ministries	428.50	632.02	1,425	(792.98)	1,425	792.98
<b>Total Congregational Ministries</b>	<b>1,229.45</b>	<b>14,384.80</b>	<b>16,325</b>	<b>(1,940.20)</b>	<b>16,325</b>	<b>1,940.20</b>
<b>Parish Administration</b>						
Personnel	18,406.86	190,223.29	201,575	(11,351.71)	201,575	11,351.71
Other Parish Administration	1,036.63	24,705.72	24,044	661.72	24,044	(661.72)
<b>Total Parish Administration</b>	<b>19,443.49</b>	<b>214,929.01</b>	<b>225,619</b>	<b>(10,689.99)</b>	<b>225,619</b>	<b>10,689.99</b>
<b>Facilities</b>						
Repairs & Maintenance	8,349.51	41,376.93	45,170	(3,793.07)	45,170	3,793.07
Utilities	(3,614.44)	32,919.82	38,000	(5,080.18)	38,000	5,080.18
Other Facilities	16,014.68	105,681.95	103,693	1,988.95	103,693	(1,988.95)
<b>Total Facilities</b>	<b>20,749.75</b>	<b>179,978.70</b>	<b>186,863</b>	<b>(6,884.30)</b>	<b>186,863</b>	<b>6,884.30</b>
<b>Total Expenses</b>	<b>52,537.69</b>	<b>449,097.51</b>	<b>463,343</b>	<b>(14,245.49)</b>	<b>463,343</b>	<b>14,245.49</b>
<b>Net Balance from Operations</b>	<b>\$ 4,060.05</b>	<b>\$ 17,308.43</b>	<b>(117,988)</b>	<b>\$ 135,296.43</b>	<b>(117,988)</b>	<b>* \$ (135,296.43)</b>
<b>Non-Operating (Income)/Expense</b>						
Prior Period Adjustment	-	-	-	-	-	-
Forgiveness of PPP Loan	-	(26,300.00)	-	(26,300.00)	-	26,300.00
<b>Total Non-Operating (Income)/Expense</b>	<b>-</b>	<b>(26,300.00)</b>	<b>-</b>	<b>(26,300.00)</b>	<b>-</b>	<b>26,300.00</b>
<b>Net Balance</b>	<b>\$ 4,060.05</b>	<b>\$ 43,608.43</b>	<b>(117,988)</b>	<b>\$ 161,596.43</b>	<b>(117,988)</b>	<b>\$ (161,596.43)</b>

\*Estimated Shortfall to be paid by Congregation or ETF as needed.

**Immanuel Lutheran Church**  
**Statement of Activities**  
**For the Period Ended 12/31/21**

	Current Month	Year-to-Date			Annual	Budget
	Actual	Actual	Budget	Variance	Budget	Remaining
<b>Revenues</b>						
<b>Offerings</b>						
3110 Envelopes & Growth in Giving	\$ 42,376.84	\$ 403,674.04	\$ 281,000	\$ 122,674.04	\$ 281,000	\$ (122,674.04)
3120 Loose Offerings	174.00	842.56	1,400	(557.44)	1,400	557.44
3130 Children's Offerings	-	-	55	(55.00)	55	55.00
3140 Initial Offerings & "The Lutheran"	35.00	1,346.00	460	886.00	460	(886.00)
3150 Special Offerings	3,921.90	5,926.97	4,200	1,726.97	4,200	(1,726.97)
3190 Other Misc. Offerings	5,150.00	13,713.55	750	12,963.55	750	(12,963.55)
<b>Total Offerings</b>	<b>51,657.74</b>	<b>425,503.12</b>	<b>287,865</b>	<b>137,638.12</b>	<b>287,865</b>	<b>(137,638.12)</b>
<b>Other Revenues</b>						
3210 Facility Use Fees	295.00	5,697.50	6,140	(442.50)	6,140	442.50
3215 Kitchen Rental	-	-	-	-	-	-
3220 Parking Lot Rental	700.00	7,700.00	8,400	(700.00)	8,400	700.00
3225 Daycare Rental	2,500.00	30,000.00	30,000	-	30,000	-
3230 Genesee Rental	1,000.00	11,700.00	12,000	(300.00)	12,000	300.00
3240 Interest Income	-	-	-	-	-	-
3250 Flowers	740.00	815.00	200	615.00	200	(615.00)
3290 Other Misc. Revenues	(295.00)	668.86	750	(81.14)	750	81.14
<b>Total Other Revenues</b>	<b>4,940.00</b>	<b>56,581.36</b>	<b>57,490</b>	<b>(908.64)</b>	<b>57,490</b>	<b>908.64</b>
<b>Transfers from Restricted/Designated</b>						
3510 ETF - General	-	(15,678.54)	-	(15,678.54)	-	15,678.54
3520 ETF - Debt Service	-	-	-	-	-	-
<b>Total Transfers from Restricted/Designated</b>	<b>-</b>	<b>(15,678.54)</b>	<b>-</b>	<b>(15,678.54)</b>	<b>-</b>	<b>15,678.54</b>
<b>Total Revenues</b>	<b>56,597.74</b>	<b>466,405.94</b>	<b>345,355</b>	<b>121,050.94</b>	<b>345,355</b>	<b>(121,050.94)</b>
<b>Expenses</b>						
<b>Global Outreach</b>						
4110 Bethany College	-	700.00	700	-	700	-
4115 Mosaic (formerly Bethpage Mission)	-	400.00	400	-	400	-
4120 ELCA Seminaries	-	800.00	800	-	800	-
4125 Synod, ELCA Natl, World	4,510.00	24,680.00	23,100	1,580.00	23,100	(1,580.00)
4130 Oaks Indian Center	-	400.00	400	-	400	-
4135 Mauritania School	-	400.00	400	-	400	-
<b>Total Global Outreach</b>	<b>4,510.00</b>	<b>27,380.00</b>	<b>25,800</b>	<b>1,580.00</b>	<b>25,800</b>	<b>(1,580.00)</b>
<b>Local Outreach</b>						
4310 Cross-Lines	-	600.00	600	-	600	-
4315 Emergency Needs	150.00	150.00	100	50.00	100	(50.00)
4320 Hollis Renewal Center	500.00	1,000.00	1,000	-	1,000	-
4325 Inner City Missions	-	-	300	(300.00)	300	300.00
4330 Community LINC	-	400.00	800	(400.00)	800	400.00
4335 Metro Lutheran Ministry	750.00	3,000.00	3,000	-	3,000	-
4340 Social Ministry	4,305.00	4,375.00	136	4,239.00	136	(4,239.00)
4345 Budget & Financial Mngt. Assistance	-	500.00	500	-	500	-
4350 Shepherd's Center	900.00	1,800.00	1,300	500.00	1,300	(500.00)
4355 CCO	-	(400.00)	-	(400.00)	-	400.00
4360 KU Campus Ministry	-	500.00	500	-	500	-
4365 Oromo Ministry - Kansas City	-	500.00	500	-	500	-
<b>Total Local Outreach</b>	<b>6,605.00</b>	<b>12,425.00</b>	<b>8,736</b>	<b>3,689.00</b>	<b>8,736</b>	<b>(3,689.00)</b>
<b>Congregational Ministries</b>						
<b>Christain Education</b>						
4502 Adult Education	-	75.55	100	(24.45)	100	24.45
4504 Christian Education - Youth	-	-	-	-	-	-
4506 Sunday School	-	351.59	500	(148.41)	500	148.41
4508 First Communion	-	-	550	(550.00)	550	550.00
4510 Confirmation	-	19.40	250	(230.60)	250	230.60
4512 Special Events	-	-	-	-	-	-
4514 Alleluia Music & Arts	-	-	-	-	-	-
4538 Christian Education - Other	(157.41)	19.95	50	(30.05)	50	30.05
<b>Total Christain Education</b>	<b>(157.41)</b>	<b>466.49</b>	<b>1,450</b>	<b>(983.51)</b>	<b>1,450</b>	<b>983.51</b>



**Immanuel Lutheran Church**  
**Statement of Activities**  
**For the Period Ended 12/31/21**

	Current Month	Year-to-Date			Annual	Budget
	Actual	Actual	Budget	Variance	Budget	Remaining
<b>Outreach &amp; Fellowship</b>						
4552 Fellowship	19.18	48.91	200	(151.09)	200	151.09
4554 Welcoming & Hospitality	12.45	227.65	600	(372.35)	600	372.35
4568 Outreach & Fellowship - Other	(564.64)	779.90	900	(120.10)	900	120.10
<b>Total Outreach &amp; Fellowship</b>	<b>(533.01)</b>	<b>1,056.46</b>	<b>1,700</b>	<b>(643.54)</b>	<b>1,700</b>	<b>643.54</b>
<b>Music</b>						
4572 Instrumentalist Fees	860.00	1,010.00	500	510.00	500	(510.00)
4578 Bell Choir	45.45	188.93	75	113.93	75	(113.93)
4580 Choral Music	-	72.80	150	(77.20)	150	77.20
4581 Choral Scholars	333.00	1,628.00	1,600	28.00	1,600	(28.00)
4582 Licenses/Copyright permission	-	447.00	800	(353.00)	800	353.00
4583 Bach Cantata/Vespers Series	-	-	-	-	-	-
4598 Music - Other	(2,824.47)	1,118.97	800	318.97	800	(318.97)
<b>Total Music</b>	<b>(1,586.02)</b>	<b>4,465.70</b>	<b>3,925</b>	<b>540.70</b>	<b>3,925</b>	<b>(540.70)</b>
<b>Worship</b>						
4601 Altar Guild	-	329.38	900	(570.62)	900	570.62
4602 Arts Committee	-	60.00	-	60.00	-	(60.00)
4610 Flowers	-	146.86	750	(603.14)	750	603.14
4628 Worship - Other	-	1,182.55	100	1,082.55	100	(1,082.55)
<b>Total Worship</b>	<b>-</b>	<b>1,718.79</b>	<b>1,750</b>	<b>(31.21)</b>	<b>1,750</b>	<b>31.21</b>
<b>Publications &amp; Library</b>						
4632 The Lutheran	886.05	886.05	1,000	(113.95)	1,000	113.95
4634 Devotionals	93.00	434.25	325	109.25	325	(109.25)
4636 Library	166.00	328.00	500	(172.00)	500	172.00
4648 Publications & Library - Other	-	-	-	-	-	-
<b>Total Publications &amp; Library</b>	<b>1,145.05</b>	<b>1,648.30</b>	<b>1,825</b>	<b>(176.70)</b>	<b>1,825</b>	<b>176.70</b>
<b>Postage &amp; Communications</b>						
4652 Postage	-	1,074.00	750	324.00	750	(324.00)
4654 Advertising	-	-	-	-	-	-
4656 Telephone	987.88	1,488.33	1,500	(11.67)	1,500	11.67
4658 Internet	944.46	1,834.71	2,000	(165.29)	2,000	165.29
<b>Total Postage &amp; Communications</b>	<b>1,932.34</b>	<b>4,397.04</b>	<b>4,250</b>	<b>147.04</b>	<b>4,250</b>	<b>(147.04)</b>
<b>Other Congregational Ministries</b>						
4710 Child Care	-	-	725	(725.00)	725	725.00
4712 Stewardship	428.50	602.50	700	(97.50)	700	97.50
4714 Archives	-	-	-	-	-	-
4716 Centered Life/Prayer	-	-	-	-	-	-
4718 Congregational Life	-	29.52	-	29.52	-	(29.52)
4720 Evangelism	-	-	-	-	-	-
<b>Total Other Congregational Ministries</b>	<b>428.50</b>	<b>632.02</b>	<b>1,425</b>	<b>(792.98)</b>	<b>1,425</b>	<b>792.98</b>
<b>Total Congregational Ministries</b>	<b>1,229.45</b>	<b>14,384.80</b>	<b>16,325</b>	<b>(1,940.20)</b>	<b>16,325</b>	<b>1,940.20</b>
<b>Parish Administration</b>						
<b>Personnel</b>						
5110..5120 Wages	10,971.84	140,038.05	145,742	(5,703.95)	145,742	5,703.95
5130 Melaku (Oromo fiscal sponsorship)	-	-	-	-	-	-
5140 Pulpit Supply	200.00	1,200.00	1,200	-	1,200	-
5145 Honoraria	200.00	700.00	300	400.00	300	(400.00)
5150 Custodial Services	2,061.48	7,381.48	-	7,381.48	-	(7,381.48)
5210 Medical & Pension	2,526.51	32,699.25	37,349	(4,649.75)	37,349	4,649.75
5215 Travel & Auto	-	-	1,200	(1,200.00)	1,200	1,200.00
5220 Staff Continuing Education	1,842.88	2,000.00	2,000	-	2,000	-
5225 Professional Expenses	145.66	339.94	1,200	(860.06)	1,200	860.06
5385 Workman's Comp Insurance	-	(165.00)	1,500	(1,665.00)	1,500	1,665.00
5390 Payroll Tax Expense	458.49	6,029.57	11,084	(5,054.43)	11,084	5,054.43
<b>Total Personnel</b>	<b>18,406.86</b>	<b>190,223.29</b>	<b>201,575</b>	<b>(11,351.71)</b>	<b>201,575</b>	<b>11,351.71</b>



**Immanuel Lutheran Church**  
**Statement of Activities**  
**For the Period Ended 12/31/21**

	Current Month	Year-to-Date			Annual	Budget
	Actual	Actual	Budget	Variance	Budget	Remaining
<b>Other Parish Administration</b>						
5510 Assembly & Conferences	(237.40)	32.61	1,500	(1,467.39)	1,500	1,467.39
5515 Office Supplies	298.06	5,792.27	1,200	4,592.27	1,200	(4,592.27)
5520 Computer Support	-	2,273.67	3,600	(1,326.33)	3,600	1,326.33
5525 Office Equipment Leases	(192.06)	3,938.61	4,700	(761.39)	4,700	761.39
5530 Transition Expenses	-	-	-	-	-	-
5680 Accounting Services	862.00	10,459.00	10,344	115.00	10,344	(115.00)
5685 Bank & CC Processing Fees	151.05	1,084.18	1,800	(715.82)	1,800	715.82
5690 Miscellaneous Parish Administration	154.98	1,125.38	900	225.38	900	(225.38)
<b>Total Other Parish Administration</b>	<b>1,036.63</b>	<b>24,705.72</b>	<b>24,044</b>	<b>661.72</b>	<b>24,044</b>	<b>(661.72)</b>
<b>Total Parish Administration</b>	<b>19,443.49</b>	<b>214,929.01</b>	<b>225,619</b>	<b>(10,689.99)</b>	<b>225,619</b>	<b>10,689.99</b>
<b>Facilities</b>						
<b>Repairs &amp; Maintenance</b>						
6110 Building	2,733.06	13,123.36	18,570	(5,446.64)	18,570	5,446.64
6115 Grounds	565.00	8,312.14	9,250	(937.86)	9,250	937.86
6120 Genessee Residence	5,052.00	13,400.27	6,400	7,000.27	6,400	(7,000.27)
6125 Equipment	1,255.00	2,613.28	-	2,613.28	-	(2,613.28)
6130 Maintenance Supplies	35.98	726.90	3,750	(3,023.10)	3,750	3,023.10
6135 Trash Service	(1,291.53)	3,200.98	2,500	700.98	2,500	(700.98)
6140 Daycare Expense (Facilities Rep/Maint)	-	-	200	(200.00)	200	200.00
6145 Custodial Services	-	-	4,500	(4,500.00)	4,500	4,500.00
<b>Total Repairs &amp; Maintenance</b>	<b>8,349.51</b>	<b>41,376.93</b>	<b>45,170</b>	<b>(3,793.07)</b>	<b>45,170</b>	<b>3,793.07</b>
<b>Utilities</b>						
6210 Electric	(3,486.11)	22,056.99	24,000	(1,943.01)	24,000	1,943.01
6215 Gas	-	7,203.81	9,000	(1,796.19)	9,000	1,796.19
6220 Water	(128.33)	3,659.02	5,000	(1,340.98)	5,000	1,340.98
<b>Total Utilities</b>	<b>(3,614.44)</b>	<b>32,919.82</b>	<b>38,000</b>	<b>(5,080.18)</b>	<b>38,000</b>	<b>5,080.18</b>
<b>Other Facilities</b>						
6310 Debt Service	12,233.73	87,428.00	87,408	20.00	87,408	(20.00)
6311 Debt Service (Interest)	-	-	-	-	-	-
6315 Insurance	3,699.25	16,036.00	14,585	1,451.00	14,585	(1,451.00)
6320 Security	81.70	2,217.95	1,700	517.95	1,700	(517.95)
<b>Total Other Facilities</b>	<b>16,014.68</b>	<b>105,681.95</b>	<b>103,693</b>	<b>1,988.95</b>	<b>103,693</b>	<b>(1,988.95)</b>
<b>Total Facilities</b>	<b>20,749.75</b>	<b>179,978.70</b>	<b>186,863</b>	<b>(6,884.30)</b>	<b>186,863</b>	<b>6,884.30</b>
<b>Total Expenses</b>	<b>52,537.69</b>	<b>449,097.51</b>	<b>463,343</b>	<b>(14,245.49)</b>	<b>463,343</b>	<b>14,245.49</b>
<b>Net Balance from Operations</b>	<b>\$ 4,060.05</b>	<b>\$ 17,308.43</b>	<b>(117,988)</b>	<b>\$ 135,296.43</b>	<b>(117,988) *</b>	<b>\$ (135,296.43)</b>
<b>Non-Operating (Income)/Expense</b>						
8010 Prior Period Adjustment	-	-	-	-	-	-
8020 Forgiveness of PPP Loan	-	(26,300.00)	-	(26,300.00)	-	26,300.00
<b>Total Non-Operating (Income)/Expense</b>	<b>-</b>	<b>(26,300.00)</b>	<b>-</b>	<b>(26,300.00)</b>	<b>-</b>	<b>26,300.00</b>
<b>Net Balance</b>	<b>\$ 4,060.05</b>	<b>\$ 43,608.43</b>	<b>(117,988)</b>	<b>\$ 161,596.43</b>	<b>(117,988) *</b>	<b>\$ (161,596.43)</b>

\*Estimated Shortfall to be paid by Congregation or Endowment Trust Fund as needed.

**Immanuel Lutheran Church**  
**Revenues & Expenses Comparison**  
**For the Period Ended 12/31/21**

**All Revenues**

Month	Weeks		Offerings		Other Revenues		Transfers from ETF	Total Revenue	Total Revenue	Expenses	
	2020	2021	2020	2021	2020	2021	2021	2020	2021	2020	2021
January	4	5	\$ 24,840	\$ 12,244	\$ 3,055	\$ 3,375	\$ -	\$ 27,895	\$ 15,619	\$ 32,838	\$ 39,554
February	4	4	31,052	31,319	6,211	4,200	-	37,262	35,519	\$ 34,885	\$ 37,546
March	5	4	28,460	55,457	5,315	5,219	-	33,775	60,676	\$ 36,458	\$ 41,489
April	4	4	20,897	25,191	4,500	4,625	(10,461)	25,397	19,355	\$ 29,622	\$ 27,737
May	5	5	30,550	26,272	3,850	4,200	-	34,400	30,472	\$ 35,552	\$ 27,062
June	4	4	26,112	23,947	4,200	4,680	-	30,312	28,627	\$ 38,188	\$ 44,163
July	4	4	23,762	32,404	4,200	5,015	-	27,962	37,419	\$ 39,880	\$ 38,871
August	5	5	28,177	30,104	4,530	4,625	-	32,707	34,729	\$ 34,551	\$ 32,226
September	4	4	27,666	24,399	4,200	5,565	(5,218)	31,866	24,746	\$ 36,396	\$ 47,197
October	4	5	24,709	23,992	5,410	5,603	-	30,119	29,595	\$ 33,644	\$ 32,652
November	5	4	39,406	88,517	6,800	4,535	-	53,206	93,052	\$ 36,487	\$ 28,062
December	4	4	34,743	51,658	2,200	4,940	-	46,943	56,598	\$ 46,053	\$ 52,538
<b>YTD Totals</b>	<b>52</b>	<b>52</b>	<b>340,374</b>	<b>425,503</b>	<b>54,471</b>	<b>56,581</b>	<b>(15,679)</b>	<b>411,845</b>	<b>466,406</b>	<b>434,554</b>	<b>449,098</b>
<b>Totals</b>	<b>52</b>	<b>52</b>									
<b>Weekly Average</b>			<b>\$ 6,546</b>	<b>\$ 8,183</b>	<b>\$ 1,048</b>	<b>\$ 1,088</b>	<b>(302)</b>	<b>\$ 7,920</b>	<b>\$ 8,969</b>	<b>\$ 8,357</b>	<b>\$ 8,636</b>

**Immanuel Lutheran Church**  
**Operating Expense Summary**  
**For the Period Ended 12/31/21**

Operating Expenses			
Outreach	\$	39,805	
Congregational Ministries		14,385	
Parish Administration		214,929	
Facilities		179,979	
 Total Operating Expenses	 \$	 449,098	

