



Christ Lutheran Church

Mililani, Hawaii



Annual Report 2022

Rev. Keith Wolter, Pastor

A MESSAGE FROM PRESIDING BISHOP

ELIZABETH EATON



Dear friends in Christ,

We have seen many changes throughout the years and throughout the world. Sometimes we've been left yearning for the days when things didn't feel so complicated. Other times, we have seen something new happen and have asked, "Why did this take so long?" The church has been through its own changes as well. Some of these have left us wishing for simpler times while others have us waiting for even more to come about.

But, dear church, God still is unchanging. God's love is still the foundation on which the church was built. While we have seen many changes, both in the world and at the Evangelical Lutheran Church in America, the eternal love of God and the good news that dwells with Christ's death and resurrection continue to provide hope for everyone. This is why our mission remains steadfast, whether that is through our traditional mission work in places near and far or from new ventures and visions that encourage us to think of different ways to reach even more people.

The writer of Hebrews reminds us: "Do not neglect to do good and to share what you have, for such sacrifices are pleasing to God" (13:16). That could not be truer in the work we have been doing in each expression of the church. Your gifts continue to benefit the good work of spreading the good news throughout your communities, your synods and the whole church. We are all answering the call to continue to do good work with the help of your support, whether that is through your resources, your time or your talents.

I am grateful for your generous support of each expression of the church. God calls all of us to continue to do the good work, and you continue to answer that call. We also continue to join you in that call and will remain true to looking toward God's unchanging promise. There is still much change and learning that will come before us, but God's steadfast love energizes us for the work God is still doing in the world through this church.

In Christ,

A handwritten signature in black ink that reads "Elizabeth A. Eaton".

The Rev. Elizabeth A. Eaton
Presiding Bishop
Evangelical Lutheran Church in America



Do not neglect to do good and to share what you have, for such sacrifices are pleasing to God (Hebrews 13:16). "



**Christ Lutheran Church
Mililani, Hawaii**

**2022
Annual Congregational Report**

OUR VISION

KNOWING JESUS AND SHARING HIS LOVE

OUR MISSION

The mission of Christ Lutheran Church is to be a vibrant, caring community of faith where the saving love of Christ embraces all and empowers us to serve the Lord through worship and witness, sharing God's love with everyone.

ReconcilingWorks
LUTHERANS FOR FULL PARTICIPATION



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Agenda
Christ Lutheran Church of Mililani
Annual Congregational Meeting
January 29, 2023 10:30 a.m.

Call to Order

Verify Quorum
(need 20% of 75 voting members = 15)

Opening Prayer

Approval of Minutes
November 20, 2022 Congregational Meeting

Recognition of 2022 Council Members
We would like to thank the following 2022 Council Members: Steve Peterson (president), David Rosetter (vice-president), Anna Hamaguchi (treasurer), Kathy Jans (secretary); Nelson Acosta, Amanda Spangler, and Bekki Zaffke.

Election of 2023 Council Members
2 at Large Members

Installation of 2023 Council Members
Steve Peterson (president), David Rosetter (vice-president), Anna Hamaguchi (treasurer), Amanda Spangler (secretary); Nelson Acosta, and Bekki Zaffke & 2 at large members.

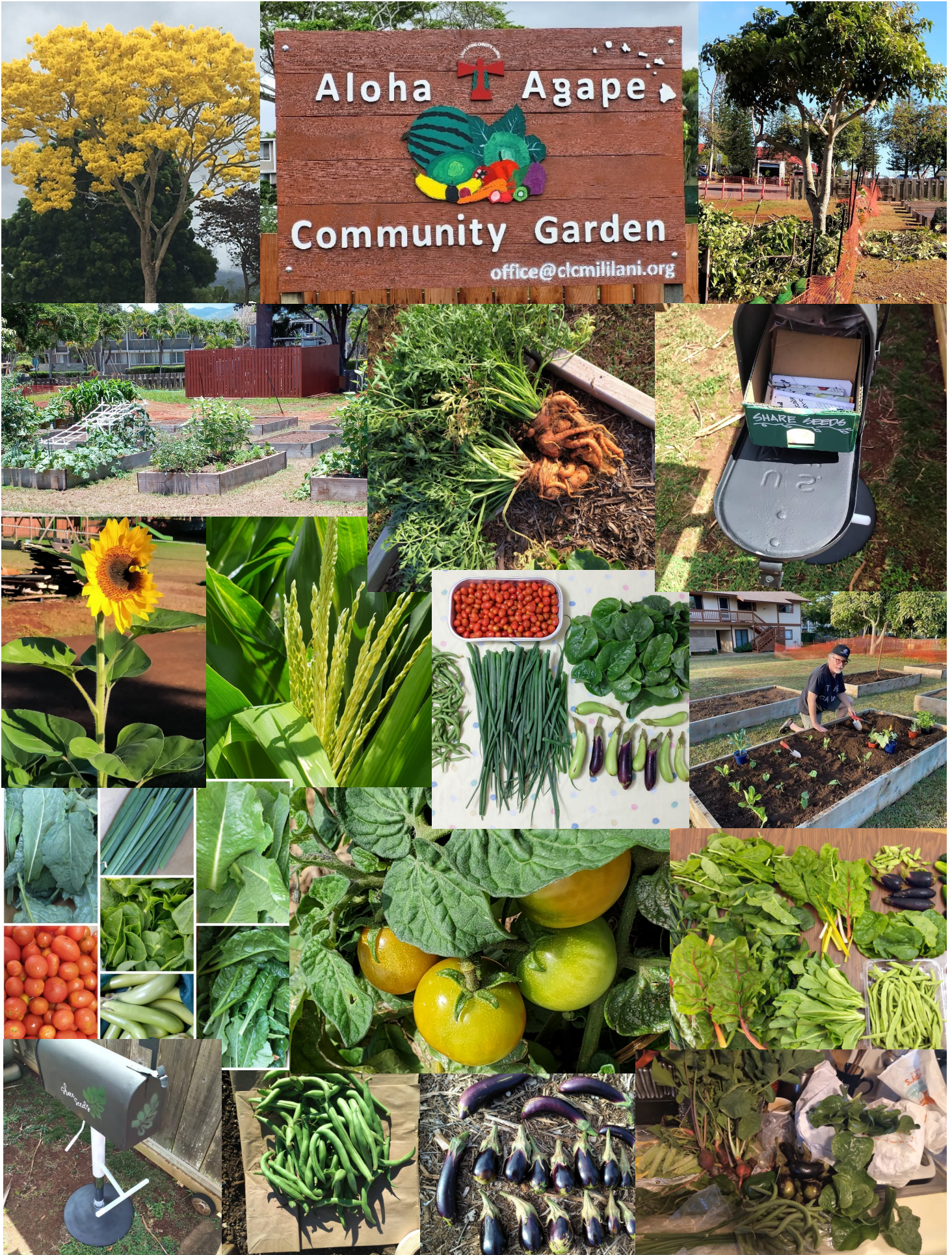
Annual Reports
Review and accept

New Business

Budget Approval

Election of Delegates to Pacifica Synod Assembly
(Held May 5 & 6, 2023 –Palm Desert, CA)

Closing Prayer / Adjournment



Christ Lutheran Church Mililani
Semi-Annual Congregational Meeting
November 20, 2022

Participants: Steve Peterson, Guirong Peterson, Keith Wolter, Sally Kino, DeAnn Acosta, Bud Jenkins, Nolan Acosta, Landon Acosta, Linda Santos, Nelson Acosta, Chieko Higuchi, Kathy Jans, Elaine Schwilk, Pua Good, Anna Hamaguchi, Joel Hamaguchi

Called to Order at 9:49 am

Opening devotion led by Pastor Keith

Approval of minutes of the previous meeting – deferred to the January meeting.

Reports of the council President, Treasurer, and Pastor: see attached.

Proposed annual budget: See attached.

Elections:

Amanda Spangler for secretary, approved unanimously.
2 at large council members deferred until the January meeting.

Unfinished Business

Make the parking spots bigger when the sealing is being done.

New Business

none

Closing Prayer

Adjourned at 10:11am

Statistics 2022

Membership	<u>Baptized</u>	<u>Confirmed</u>
Membership, end of 2021	129	78
Members Received in 2022	1	0
Members Removed in 2022	3	3
Total Membership, end of 2022	127	75

	<u>2022</u>	<u>2021</u>
Child Baptisms	0	0
Confirmation	0	1 (<i>Keegan Rosetter</i>)
Deaths	3 (<i>Shirley Momiyama, Frank Vidmar & Jim Collins</i>)	1 (<i>Mitzi Ludwig</i>)
New Members	1 (<i>Elaine Schwilk</i>)	1 (<i>Tom Poole</i>)
Transferred	0	0

Worship Attendance

2022:	Total in person - Sundays	2,005 (52 Sundays - 39 average)
	Total in person - Other services	141 (11 services - 13 average)
	Total on line - Sundays	5,930 (52 Sundays - 114 average)
	Total on line - Other services	912 (11 services - 83 average)
2021:	Total in person - Sundays	1,745 (52 Sundays - 36 average)
	Total in person - Other services	111 (7 services - 16 average)
	Total on line - Sundays	6,654 (52 Sundays - 128 average)
	Total on line - Other services	790 (9 services - 88 average)

2 Svcs & On-line

Easter 2022:	142		
	<u>Eve*</u>	<u>Day*</u>	<u>Total*</u>
Christmas 2022	184	82	266
Christmas 2021	99	45	144

* Incl both In-person & on-line





Listed below is the makeup of the 2022 Congregation Council and their terms in office:

Office	Holder	Term Expires
President	Steve Peterson	December 31, 2023
Vice-President	David Rosetter	December 31, 2023
Treasurer	Anna Hamaguchi	December 31, 2023
Secretary	Kathy Jans	January 1, 2023
Council Member	Nelson Acosta	
Council Member	Amanda Spangler	
Council Member	Bekki Zaffke	
Council Member		
Council Member		

Note:

Officers serve 2 years and may serve 2 consecutive terms.

Pastor Keith Wolter is a member of the Congregation Council whose term is coincident with his call.



PASTOR'S ANNUAL REPORT 2022

Rejoice in the Lord always; again I will say, Rejoice. ⁵Let your gentleness be known to everyone. The Lord is near. ⁶Do not worry about anything, but in everything by prayer and supplication with thanksgiving let your requests be made known to God. Philippians 4:4-6

Aloha Dear Friends of CLC,

I am reflecting on the above Bible passage as I take yet another look around our world and wonder how we are and what is going on. At first, I had to sit back with my calendar and other notes because in many ways last year – 2022 – seemed to be an extension of the year before - 2021 . It seemed like a blur, even as it also seemed to drag on as more of the same, over and over. . I even had to pull out my vaccination card to recall when I received my first vaccinations and my boosters because I couldn't remember which year I started getting them.

But then, as I reviewed the year, I realized how much has happened – and changed. For the better! There is an acronym I often use to break down and analyze how we are doing ... it is called **SWEEP**, for Stewardship, Worship, Education, Evangelism, and Property. It often helps me see things more clearly. Let me try reviewing the year using that acronym.

Stewardship – not just of finances but everything that God has entrusted to our care. There is the outreach through IHS to care for the hungry and homeless people on Oahu. The Aloha Agape Community Garden, where we estimate we have donated more than 500 pounds of fresh vegetables to local food pantries. We are nurturing our relationship with our campus partners – The Rainbow School, the Friends of the Kidney Foundation, Alcoholics Anonymous groups, the Dog Obedience Registration group, our apartment renters, and Verizon Wireless. There is ongoing care of our campus. And, of course, care of our finances, which is detailed elsewhere. Suffice to say that we had a successful pledge drive, with over twenty households pledging more than \$55,000.

Worship – it remains central to who we are: proclaiming God's love for us in the death and resurrection of Jesus and the coming of the Holy Spirit through the means of grace to comfort and encourage us. We had increasing in-person attendance even while we held steady in online viewing. I continued with a daily Morning Prayer on YouTube, cross-posted to Facebook and Twitter. MP is a short video of scripture, prayer, and blessing with which one can start one's day.

Since I have a mobile little camera, my MEVO, I continued weekday commemorations, some scheduled and some impromptu. I led an Epiphany Service (January 6), a Commemoration of the Emmanuel Nine, litanies for a time of war and others around gun violence, Thanksgiving, World AIDS Day, Blue Christmas, and New Year's Eve, I put together an impromptu Litany that I broadcast by myself from the sanctuary. I did so again on Epiphany (January 6, 2022). I also added regular updates and reflections that we attached to our Wednesday Announcements and/or Friday Church Invites.

Many of you have told me that you appreciate the Healing Liturgy on the second Sunday of each month, especially in these difficult times. We have worked on expanding our hymn selection, especially since more of us are attending in-person. It has been a joy to sing together, and especially with our new baby grand piano! Mahalo nui loa to Emily and Tom for leading that effort! And mahalo to all of you who made designated gifts to purchase it!

Mahalo also to Andrea and Kathy, Landon and Nelson, and Gia and Meadow for diligently attending to the audio-visual broadcasts of our worship services, both on Sundays and other special occasions.

(continued on next page)

Education – we held an in-person “Lutheranism 101” in 2022, the first in a few years. Eight people attended and it was a good gathering. We also restarted Catechism for seven of youth, ranging in age from twelve to eighteen years. We continued the Keiki Story in worship, inviting the keiki down front again to sit with me. Next up – we want very much to restart Keiki Church, aka Sunday School. We will need help with that, so stay tuned! A Table Talk Small Group project is taking shape, as well, so keep your eye out for news on that.

Evangelism – we continued to focus on outreach via email, social media, website, and banners hung on the fence. I am noticing, also, that a number of you are inviting friends, colleagues, and neighbors to worship. I am thinking we should explore further Invitational Evangelism and the sharing of our faith stories as an effective way to share the Gospel of Jesus with others.

Property – Lots of ongoing lawn care. The old, decrepit sand box turned into a lovely gazebo, and the fence around the parking lot and parsonage got stained. Big projects accomplished!

Finally, a few remarks about my pastoral work that I am not quite sure fit in the SWEEP acronym. First, at last May’s Pacifica Synod Assembly I was elected **Dean of the Hukilau (Hawaii State) Conference**. My duties are to coordinate statewide clergy and congregational activities. Last September, CLC hosted the in-person return of the semi-annual Hukilau Assembly, with newly elected bishop, Rev David Nagler joining us. It was good to see familiar faces and welcome new ones.

I did attend the Pacifica Synod Assembly last May in southern California, where we thanked Bishop Andy Taylor for his leadership during the pandemic and wished him well in retirement. We then elected Rev David Nagler of Christ Lutheran Church, San Diego, as our new bishop. It is a six-year term. Oddly, many delegates, including the Jans and me, returned home with Covid_19. Not fun.

In October, I attended Bishop Dave’s installation in San Diego, The Oasis Leadership Conference in Palm Desert and a required Boundary Training for ELCA clergy.

At home, I have pastorally been able to meet the home-bound in-person again and access to hospitalized members has become easier. I continue to call members, check in with them, and pray over the phone.

There is not much space left to thank everyone, but do let me thank Carolyn Koehler who re-retired after tirelessly providing administrative and clerical support throughout the pandemic’s difficult years. Welcome to our new Parish Administrator, Shelby Yuu, with whom I am happy to be working with again! In spite of sin, death, and evil in the world there yet remains joy – life, love, and fabulous creativity!

Blessings,



Pr Keith



PRESIDENT'S ANNUAL REPORT 2022

If you attended the CLC Congregational meeting in November, my written report is pretty much the same as I reported at that time.

In 2022 Church attendance has been steady and if we look at in person and on-line attendance is increasing.

Council meetings are going well. It has been very enjoyable working with the other council members.

To me, another enjoyable thing is witnessing all the volunteering of time, talent and treasure. The council and I would like to give a big thanks to all of our volunteers. They are the members and non-members who mow the yard, maintain the grounds, make repairs, run audio/video, play piano, guitar, bag pipes and ukulele. Thank you to the tellers, those who set up for services, acolytes, readers, those who donate to and support IHS, angel tree, and donate flowers. The list goes on and we could not survive without all of you who do these things for our church.

The community garden has gotten a lot of good publicity and this year 500 pounds of vegetables were donated to multiple needy recipients.

In August we had a fence staining party of 15 volunteers. We used 20 gallons of stain to cover the fence which was installed earlier this year.

In late summer, a significant amount of the sidewalk was replaced due to tree roots lifting and shifting the old concrete. This was an unexpected but necessary expenditure.

A few months ago, the Council implemented the 3rd Sunday pot luck held between services in hopes that there would be more personal interaction and the first and second service folks could get better acquainted. Let's get to know each other and enjoy our fellow congregants in our beautiful setting.

We remodeled the sandbox that was no longer being used into a meeting place for groups and pre-school kids. Rainbow Schools now uses it during the week and we have had a couple council meetings there since it was completed.

Early next year, we are going to use that meeting place to have keiki church during second service.

Our projects next year include a long overdue refurbishment of the office space, seal coat the parking lot to protect our investment, new fellowship activities and possibly some fund raisers.

The council and I look forward to input from all of you. Reach out to any of us to help address your concerns.



Yours in Christ,

A handwritten signature in black ink, which appears to be "Steve Peterson". The signature is fluid and cursive, written over a light-colored background.

Steve Peterson
CLC Council President

I.H.S. ANNUAL REPORT 2022

CLC Friends and Family,

We end the year on another note from the IHS ministry team, and what a tremendous effort we have had over the year from our volunteers. Starting out the year serving in February, we began to serve our meals in an outdoor setting to help reduce the spread of any viruses. The team served six different times throughout the year, and each month we served we began to see lessening restrictions as we did during the pandemic.

As with many social programs, we began to see an uptick in the number of meals we would serve. Over the course of the year, we would serve over 1900 meals across 5 shelters. The 150 lbs. of chicken that we provided each meal started to run thin on several occasions. Always having backup food in the pantry, IHS staff would have means to help supplement when our food ran short. With this shortage, we took this concern to the council and were able to receive additional funding to help bolster the amount of chicken we provide monthly. This past December we increased our chicken donation to 250 lbs., and we successfully served 298 meals on December 3rd without needing any food supplementation.

In addition to our chicken meal that CLC provides, this year we had the opportunity to provide fresh vegetables from the Aloha Agape Community Garden. Throughout the year the gardeners were able to supply numerous vegetables that they grew right on the grounds at CLC. The kitchen staff is always happy to receive these donations and it really brightens their spirits. We look forward to working with the garden community to continue supporting IHS with these nutritional gifts.

We saw changes throughout the year, but none more impactful than the retirement of the men's shelter kitchen supervisor Irma. Irma had worked at the shelter for over 20 years and was always there to greet the team and provide us with instructions. We wish her all the best in retirement and look forward to working with the new kitchen supervisor as they are identified.

Moving into 2023, the team will continue to serve the first Saturday of every other month. We saw several new volunteers come down to the shelter this past year and we always welcome new volunteers as we grow our team. We look forward to the chance to serve our street-dependent population in the upcoming year. Thank you to everyone who donated cookies or produce, transported food to the shelter, and showed up to help serve meals. We look forward to working with everyone in 2023.

Aloha
IHS Ministry Team



2022 Rainbow School Annual Report

Rainbow School Mililani at Christ Lutheran Church has 57 students enrolled. There are two three-year-old classes and two four-year-old classes. Our services are intended to meet the needs of young children between two years and six years of age. The school runs year-round from 7:00 a.m. to 5:30 p.m. and with a few exceptions follow the same holiday schedule as the local public schools, including Spring and Christmas break.

Rainbow School believes in a developmentally appropriate curriculum for all enrolled children as outlined by the National Association for the Education of Young Children (NAEYC). Our staff believes that children learn most effectively through a concrete, play-oriented approach to early childhood education, as opposed to an academic approach.

Rhiannon Guevara is the director and also teaches 12 children in one of the three-year-old classes. Samantha Yuki is Rhiannon's co-teacher. Jasmine Lehano-Boyce is the teacher in the other 3-year-old class and Tiffani Brooks is her aide with 12 children. Kammi Kama is the teacher in one of the four-year-old classes. Monica Balladares-Castillo is her aide with 17 children. Lailene Abalos-Calma is the teacher in the other four-year-old class with 16 children and JerriLynn Raymond Ayau is Lailene's aide. Janna Rabang-McCollum is the floater for the 4 year old classes. Alexandra Balgos is the floater for the 3 year old classes, she also is our substitute when needed. Samantha is the teacher in the after-school program.

We are now re-accredited by the National Association for the Education of Young Children (NAEYC). Our accreditation is valid for 5 years. Each year an annual report needs to be completed to make sure that we are upholding our standards.

Diversified Exterminators sprays around the buildings and yard for roaches and ants on a monthly basis. Our annual fundraiser is helping us update the playground structures.

Goal for the year 2023 is to continue to raise funds to finish our playground renovations. We would like to add swings and safety surfacing in the second phase. We would also like to strengthen our partnership in the community, by participating in events with the Mililani Town Association.

Our role is to amplify and focus the learning already taking place in children's lives by guiding them toward four goals: basic development, a deeper awareness of the world and their place in it, creative expression and the ability to make effective choices.

We are still dealing with the challenges of the COVID-19 pandemic and are still upholding many of our updated COVID-19 policies and procedures to help keep our children, families, and staff safe at school. We are still maintaining frequent cleaning and sanitizing of our school and facility. We are now allowing visitors back onto campus such as HFD, HPD, and Hawaii Theater for Youth. We are also starting our extra curricular activities back up, such as Soccer Shots and Island Tumblers Gymnastics. We hope to get back most of our pre-COVID activities up and running this new year.



Respectfully Submitted,

Rhiannon Guevara
Director

2022 OPERATING RESULTS SUMMARY

FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022

Christ Lutheran Church had total operating revenue and support of \$222,986 for the twelve-month period ending December 31, 2022, \$3,839 higher than expenses of \$219,147. The actual operating gain of \$3,839 represents a \$11,500 surplus compared to the projected 2021 budget deficit of \$7,661.

Revenue totaled \$222,986 for the twelve-month period compared with \$216,425 the previous year, an increase of \$6,561 or 3.0 percent. Worship donations decreased by \$4,560 or 18.2 percent compared to 2021. Simply Giving donations saw an increase of \$140 or 0.7 percent. Pay It Forward donations remained the same at \$240. Numbered envelope donations increased \$2,320 from \$20,655 in 2021, to \$22,975 in 2022. Tithely saw another increase to \$28,174, marking a continued trend in moving away from traditional giving mechanisms – numbered envelopes – to internet-based donation. Facility use and rental income rose by \$3,722 and \$3,862 respectively compared to 2021. The planned cellular tower was completed in 2021 and generated \$19,584 in revenue.

Expenses totaled \$219,147 for the twelve-month period compared with \$216,258 the previous year, an increase of \$2,889 or 1.3 percent. Expenses came under the 2022 budget by \$4,900.

Christ Lutheran Church is fortunate to be blessed by the tremendous efforts of Carolyn Koehler, who maintained CLC's QuickBooks account in 2022, and Audra Furukawa, an independent CPA providing pro bono accounting support and review. Please find the following financial statements attached for your review:

- 2022 Balance Sheet
- 2022 Income & Expense Report
- 2023 Budget Detail with 2022 comparison

It has been an honor to serve as your treasurer.

Respectfully submitted,



Anna Hamaguchi
Treasurer



**Christ Lutheran Mililani
Balance Sheet
As of December 31, 2022**

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank of Hawaii	
10001 · General Funds	108,134.97
10002 · Building Fund	<u>2,280.64</u>
Total 10000 · Bank of Hawaii	110,415.61
10200 · MIF Legacy	2,454.65
10300 · Pay It Forward Matching	<u>104.60</u>
Total Checking/Savings	<u>112,974.86</u>
Total Current Assets	112,974.86
Fixed Assets	
Church	845,413.80
Church Equipment	13,568.32
Fence	14,004.97
Handbells	8,302.40
House	140,476.29
Lanai Extension	27,950.00
Land	658,157.04
Mililani Cemetery Plot	2,750.00
Office Equipment	2,886.86
Parking Lot	<u>71,235.00</u>
Total Fixed Assets	<u>1,784,744.68</u>
TOTAL ASSETS	<u>1,897,719.54</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Designated Funds Payable	
21400 · Equipment	1,000.00
21000 · Designated Funds Payable - Other	<u>450.00</u>
Total 21000 · Designated Funds Payable	1,450.00
22000 · Security Deposits	
22100 · Cell Tower security deposit	15,000.00
22200 · Key Deposits	<u>40.00</u>
Total 22000 · Security Deposits	15,040.00
23000 · Pastors Continuing Ed carryover	<u>620.99</u>
Total Other Current Liabilities	<u>17,110.99</u>
Total Current Liabilities	17,110.99
Long Term Liabilities	
New Mortgage	<u>371,559.77</u>
Total Long Term Liabilities	<u>371,559.77</u>
Total Liabilities	388,670.76
Equity	
32000 · Unrestricted Net Assets	1,505,209.26
Net Income	<u>3,839.52</u>
Total Equity	<u>1,509,048.78</u>
TOTAL LIABILITIES & EQUITY	<u>1,897,719.54</u>

Christ Lutheran Mililani Income & Expense Report - 2022

	Actuals 2021	Actuals 2022	Annual Budget et 2022	% of 2022 Budget	Notes
Income					
4100 · Contributions					
4101 · Worship Donations	\$25,055.55	\$20,495.00	\$23,050	88.92%	
4102 · Simply Giving	\$20,110.00	\$20,250.00	\$20,200	100.25%	
4103 · Pay It Forward	\$160.00	\$240.00	\$150	160.00%	
4104 · Numbered Envelopes	\$20,655.00	\$22,975.00	\$19,500	117.82%	
4105 · Tithe.ly	\$25,499.88	\$28,174.69	\$24,500	115.00%	
4111 · Contract Facility Use Donations	\$85,537.73	\$89,260.49	\$86,316	103.41%	Incl Rainbow Sch, Kidney Fdnt, AACG
4121 · Other Donations	\$4,488.12	\$2,586.29	\$4,000	64.66%	
4124 · Thrivent Contributions	\$223.00	\$365.00	\$250	146.00%	
Total 4100 · Contributions	\$181,729.28	\$184,346.47	\$177,966	103.59%	
4200 · Rental Income	\$15,183.00	\$19,045.16	\$19,200	99.19%	
4210 · Cell Tower Income	\$19,500.00	\$19,584.00	\$19,200	102.00%	
Interest Income	\$12.89	\$10.60	\$20	53.00%	
Total Income	\$216,425.17	\$222,986.23	\$216,386	103.05%	
Expense					
Administration					
51148 · Copier Maintenance & Toner	\$4,057.10	\$5,082.28	\$4,500	112.94%	
51149 · Office	\$2,015.70	\$3,270.44	\$2,500	130.82%	
51150 · Equipment and Maintenance	\$73.30	\$136.12	\$100	136.12%	
51152 · Postage	\$483.89	\$713.52	\$500	142.70%	
51153 · Telephone	\$2,157.48	\$2,178.84	\$2,400	90.79%	
51154 · Mileage Reimbursement	\$30.35	\$29.37	\$50	58.74%	
51155 · Annual Report (DCCA)	\$7.00	\$3.50	\$5	70.00%	
51156 · Other	\$920.00	\$642.60	\$1,200	53.55%	Incl Xmas bonuses, Bishop gift, etc
Total Administration	\$9,744.82	\$12,056.67	\$11,255	107.12%	
Benevolence Remittance					
51501 · Pacifica Synod dues	\$4,950.00	\$5,400.00	\$5,400	100.00%	
51502 · Hukilau dues	\$304.50	\$339.50	\$400	84.88%	
Total Benevolence Remittance	\$5,254.50	\$5,739.50	\$5,800	98.96%	

Continued on page 19

Christ Lutheran Mililani Income & Expense Report - 2022

	Actuals 2021	Actuals 2022	Annual Budget et 2022	% of 2022 Budget	Notes
Building					
5408 · Rental house repairs/ maintenanc	\$9,306.04	\$1,302.57	\$2,400	54.27%	2021 Remodel incl new refrig, cabi- nets, countertops, flooring, etc
5409 · Fire Detector & Security Sys- tem	\$2,060.35	\$2,205.96	\$2,100	105.05%	
5410 · Repairs and Maintenance	\$12,560.76	\$4,679.37	\$10,000	46.79%	2022 incl pkg lot striping
5411 · Mortgage	\$13,662.49	\$14,818.44	\$12,000	123.49%	Interest only on mtge
5412 · Property Insurance/Liability	\$3,802.71	\$4,034.46	\$4,000	100.86%	
5413 · Utilities - Electricity & Water	\$13,720.77	\$17,858.15	\$14,000	127.56%	Elec usage & price incr mid-2022
5414 · Property Tax	\$300.00	\$300.00	\$300	100.00%	
5416 · GET	\$432.54	\$2,199.16	\$1,728	127.27%	Incr due to cell tower pmts
5417 · Other	\$0.00	\$0.00	\$350	0.00%	
5418 · Management Fee	\$1,693.30	\$1,904.52	\$1,920	99.19%	Rent incr means fee incr
Total Building	\$57,538.96	\$49,302.63	\$48,798	101.03%	
Christian Education					
5516 · Adult Bible Study/Inquiry Class	\$0.00	\$0.00	\$150	0.00%	
5517 · Children's Church	\$0.00	\$0.00	\$300	0.00%	
5518 · Confirmation	\$34.51	\$87.72	\$150	58.48%	
5520 - Sunday School	\$0.00	\$0.00	\$0		
5523 - Christian Education - Other	\$0.00	\$28.87	\$0		
5523 · Lutheran Magazine/ Augsburg Pres	\$134.90	\$117.50	\$150	78.33%	
Total Christian Education	\$169.41	\$234.09	\$750	31.21%	
Delegate Meetings					
51401 · Hukilau	\$0.00	-\$0.01	\$100	-0.01%	
51402 · Synod Assembly	\$295.00	\$3,267.51	\$2,400	136.15%	Incl airfare for pastor & delegates
51403 · Leadership Training (Pastor)	\$0.00	\$1,192.58	\$745	160.08%	
Total Delegate Meetings	\$295.00	\$4,460.08 #	\$3,245	137.44%	
Evangelism and Outreach					
5624 · Advertising	\$173.40	\$794.66	\$1,000	79.47%	
5625 · Benevolence	\$0.00	\$186.94	\$500	37.39%	
5627 · Other	\$14.65	\$30.17	\$0		Bday cards
Total Evangelism and Outreach	\$188.05	\$1,011.77	\$1,500	67.45%	

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Christ Lutheran Mililani Income & Expense Report - 2022

	Actuals 2021	Actuals 2022	Annual Budget et 2022	% of 2022 Budget	Notes
Fellowship					
5728 · Supplies	\$0.00	\$0.00	\$500	0.00%	
5729 · Lei	\$0.00	\$130.84	\$300	43.61%	
5730 · Other	\$0.00	\$105.37	\$100	105.37%	
Total Fellowship	\$0.00	\$236.21	\$900	26.25%	
Ministry					
Sub total of Pastor's salary & bene- fits	\$56,900.08	\$58,295.87	\$49,000	118.97%	Salary now incl medicare
51362 · Pastor Auto Allowance	\$1,799.98	\$1,799.98	\$1,800	100.00%	
51363 · Pastor Professional Ex- penses	\$3,220.20	\$4,047.07	\$3,500	115.63%	
51364 · Pastor Self Empl. Tax offset	\$0.00	\$6,366.40	\$5,200	122.43%	
51366 · Pastor House Furnishings allowance	\$0.00	\$2,600.00	\$2,600	100.00%	
51367 · Pastor Continuing Educa- tion	\$405.34	\$1,567.44	\$1,200	130.62%	2022 incl adj from 2021
51369 · Discretionary Fund	\$0.00	\$0.00	\$300	0.00%	
Total Ministry	\$62,325.60	\$74,676.76	\$63,600	117.42%	
Staff					
51257 · Staff Salaries/Wages	\$42,241.75	\$45,825.34	\$46,000	99.62%	
51258 · Employer Share - FICA	\$3,231.50	\$3,505.63	\$3,519	99.62%	
51260 · Health Insurance (incl Pas- tor)	\$12,765.06	\$0.00	\$14,800	0.00%	
51261 · Retirement (incl Pastor)	\$12,653.40	\$13,675.41	\$15,000	91.17%	Pastor is only one covered now
51268 · Payroll Services	\$1,473.97	\$1,653.51	\$1,500	110.23%	Rate incr & 1 addl employee
51269 · Workers Comp	\$929.02	\$1,053.48	\$1,000	105.35%	
51270 · Temporary Disability Insur- ance	\$380.92	\$312.11	\$400	78.03%	
Total Staff	\$73,675.62 #	\$66,025.48	\$82,219	80.30%	
Stewardship					
5832 · Materials/Training	\$0.00	\$11.20	\$0		
5833 · Offering Envelopes	\$146.97	\$90.93	\$150	60.62%	
5834 · Electronic Payment Charge	\$121.32	\$121.32	\$150	80.88%	
5835 · Credit Card Fees	\$992.35	\$1,048.77	\$980	107.02%	See incr in Tithely gifts #4015
Total Stewardship	\$1,260.64	\$1,272.22	\$1,280	99.39%	

Christ Lutheran Mililani Income & Expense Report - 2022

	Actuals 2021	Actuals 2022	Annual Budget- et 2022	% of 2022 Budget	Notes
Worship and Music					
5935 · Altar Supplies & Wine	\$30.26	\$8.27	\$300	2.76%	
5936 · Music	\$72.63	\$757.52	\$250	303.01%	
5937 · Devotionals	\$52.20	\$72.00	\$100	72.00%	
5938 · Bulletins	\$0.00	\$0.00	\$100	0.00%	
5939 · Subscriptions	\$585.96	\$585.96	\$600	97.66%	
5940 · Music Copyright Fee	\$235.00	\$235.00	\$250	94.00%	
5941 · Organ/Piano Maintenance	\$175.00	\$0.00	\$0		
5942 · Audio Video Maint & Sup- plies	\$2,979.82	\$997.55	\$1,000	99.76%	Incl laptop, mic system, spkrs, etc
5944 · Sub Pastoral Services & Music	\$1,536.16	\$1,475.00	\$2,000	73.75%	
5945 · Hui Supplies	\$138.83	\$0.00	\$100	0.00%	
Total Worship and Music	\$5,805.86	\$4,131.30 #	\$4,700	87.90%	
Total Expense	\$216,258.46	\$219,146.71	\$224,047.00	97.81%	
Net Gain (Loss)	\$166.71	\$3,839.52	(\$7,661.00)		

**Christ Lutheran Mililani
2023 Budget - Detail**

A/C #	Description	2022 Budget	2022 Actuals	2023 Budget	Addl Information
<u>INCOME</u>					
4101	Worship Donations	\$23,050	\$20,495.00	\$28,000	
4102	Simply Giving	\$20,200	\$20,250.00	\$28,000	
4103	Pay it Forward	\$150	\$240.00	\$240	Donor giving \$20/mo
4104	Numbered Envelopes	\$19,500	\$22,975.00	\$30,000	
4105	Tithe.ly	\$24,500	\$28,174.69	\$30,000	
4111	Contract Facility Use Donations	\$86,316	\$89,260.49	\$90,300	Incl Rainbow School, Kidney Friends, AACG, etc
4121	Other Donations	\$4,000	\$2,586.29	\$2,000	Incl Give Aloha, Amazon Smile, memorials, etc
4124	Thrivent Contributions	\$250	\$365.00	\$300	
	Total contributions	\$177,966	\$184,346.47	\$208,840	
4200	Rental Income	\$19,200	\$19,045.16	\$19,200	\$1600/mo apt rent
4210	Cell Tower Income	\$19,200	\$19,584.00	\$19,976	\$1664.64/mo rent (Verizon)
	Interest Income	\$20	\$10.60	\$11	
	TOTAL INCOME	\$216,386	\$222,986.23	\$248,027	

A/C #	Description	2022 Budget	2022 Actuals	2023 Budget	Addl Information
EXPENSES					
51148	Copier Maintenance & Toner	\$4,500	\$5,082.28		\$6,000 Incl lease pmts, maint contr, usage overages, etc
51149	Office	\$2,500	\$3,270.44		Ofc supp, data base, Constant Contact, Shep Staff, website, anti-virus, computer, etc
51150	Equipment & Maintenance	\$100	\$136.12		\$330 Computer, Geek Squad, AED maint
51152	Postage	\$500	\$713.52		\$650
51153	Telephone	\$2,400	\$2,178.84		\$2,400 Spectrum (incl internet)
51154	Mileage reimbursement	\$50	\$29.37		\$50 For staff, not pastor
51155	Annual Rept (DCCA)	\$5	\$3.50		\$5
51156	Administration - Other	\$1,200	\$642.60		\$1,100 Incl Xmas bonuses, gift for Bishop, etc
	Total Administration	\$11,255	\$12,056.67		\$13,535
51501	Pacifica Synod dues	\$5,400	\$5,400.00		\$6,000 2023 rate \$500/mo; up from \$450/mo
51502	Hukilau dues	\$400	\$339.50		\$360 Per member fee; currently \$3.50 per member
	Total Benevolence Remittance	\$5,800	\$5,739.50		\$6,360
5408	Rental House Repr/Maint	\$2,400	\$1,302.57		\$1,800 Incl Terminix treatment \$200/qtr
5409	Fire Detector & Security System	\$2,100	\$2,205.96		Incl \$132/mo monitoring, \$650 for annual testing & permit renewal
5410	Repairs & Maintenance	\$10,000	\$4,679.37		Incl \$132/mo pest control; 2022 incl plumbing repr, \$10,000 fence painting, light bulbs, pkg lot striping, tree trimming, etc.
5411	Mortgage	\$12,000	\$14,818.44		\$15,000 Approx \$1,250/mo interest
5412	Prop & Liab Insurance	\$4,000	\$4,034.46		\$4,500 \$1093/qtr + est 12% incr for last pmt of yr
5413	Utilities - Electricity & Water	\$14,000	\$17,858.15		\$21,000 Elec usage & price increased 2nd half of 2022
5414	Property Tax	\$300	\$300.00		\$300
5416	Genl Excise Tax	\$1,728	\$2,199.16		4.5% Tax on Apt rental & cell tower rental rcpts; 6 mo \$1,770 of 2021 income pd w/ 2022 tax
5417	Building - Other	\$350	\$0.00		Unsure what this is used for; in 2020 the supplies for building the garden came from here
5418	Management Fee	\$1,920	\$1,904.52		\$1,920 10% monthly fee on apt rental
	Total Building	\$48,798	\$49,302.63		\$58,730

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**Christ Lutheran Mililani
2023 Budget - Detail**

A/C #	Description	2022 Budget	2022 Actuals	2023 Budget	Add Information
5516	Adult Bible Study/Inquiry Class	\$150	\$0.00	\$150	
5517	Children's Church	\$300	\$0.00	\$400	
5518	Confirmation	\$150	\$87.72	\$150	
5520	Sunday School	\$0	\$0.00	\$0	
5523	Christian Education - Other	\$0	\$28.87	\$100	2022 exp for youth mtg in Sept
5523	Lutheran Magazine	\$150	\$117.50	\$130	Living Lutheran magazine
	Total Christian Education	\$750	\$234.09	\$930	
51401	Hukilau meetings	\$100	(\$0.01)	\$100	
51402	Synod Assembly	\$2,400	\$3,267.51	\$3,400	Incl airfare for pastor & delegates
51403	Leadership Training (Pastor)	\$745	\$1,192.58	\$500	2023 amt per Pastor
	Total Delegate Meetings	\$3,245	\$4,460.08	\$4,000	
5624	Advertising	\$1,000	\$794.66	\$1,000	Incl banners, ads, etc
5625	Benevolence	\$500	\$186.94	\$1,250	2022 amt is gift to FACE; 2023 incl \$1000 for IHS
5627	Evangelism - Other	\$0	\$30.17	\$50	Bday cards
	Total Evangelism & Outreach	\$1,500	\$1,011.77	\$2,300	
5728	Fellowship Supplies	\$500	\$0.00	\$300	Currently a parishioner donates coffee supplies
5829	Lei	\$300	\$130.84	\$150	Visitor lei; lei for guests & spec occasions
5830	Fellowship - Other	\$100	\$105.37	\$100	Incl refreshments for guest musicians & funeral
	Total Fellowship	\$900	\$236.21	\$550	
51361	Pastor Remuneration	\$49,000	\$58,295.87	\$64,502	Salary incl Medicare,
51362	Pastor Auto Allowance	\$1,800	\$1,799.98	\$1,800	
51363	Pastor Professional Expenses	\$3,500	\$4,047.07	\$3,500	
51364	Pastor Self Empl. Tax offset	\$5,200	\$6,366.40	\$6,679	7.65% of salary, auto & hsg allow & fair mkt value hse
51366	Pastor Housing Allowance	\$2,600	\$2,600.00	\$0	This was for furnishings; no longer needed so added to Pastor's salary
51367	Pastor Continuing Educ.	\$1,200	\$1,567.44	\$1,200	
51369	Discretionary Fund	\$300	\$0.00	\$250	
51370	Flexible Spending Acct	\$0	\$0.00	\$0	Pmts to Portico & ded from salary offset
	Total Ministry	\$63,600	\$74,676.76	\$77,931	

A/C #	Description	2022 Budget	2022 Actuals	2023 Budget	Addl Information
51257	Staff Salaries/Wages	\$46,000	\$45,825.34	\$52,400	Admin (25 hr/wk), pianist (Sun +3), bkkpr (15 hr/mo)
51258	Employer Share - FICA	\$3,519	\$3,505.63	\$4,008	7.65% of salaries & wages
51260	Health Insur (incl pastor)	\$14,800	\$0.00	\$0	Pastor's salary incl Medicare; Admin salary adj for medical
51261	Retirement (incl pastor)	\$15,000	\$13,675.41	\$15,000	Pastor only
51268	Payroll Service fees	\$1,500	\$1,653.51	\$1,625	Rate has increased & 1 addl employee
51269	Workers Comp Insur	\$1,000	\$1,053.48	\$1,000	
51270	Temp Disability Insur	\$400	\$312.11	\$320	
Total Staff		\$82,219	\$66,025.48	\$74,353	
5623	Materials/Training	\$0	\$11.20	\$0	
5633	Offering Envelopes	\$150	\$90.93	\$100	
5834	Electronic Payment Fee	\$150	\$121.32	\$125	
5635	Credit Card Fees	\$980	\$1,048.77	\$1,100	This increase comes w/ increase in giving by chg cd
Total Stewardship		\$1,280	\$1,272.22	\$1,325	
5935	Altar Supplies & Wine	\$300	\$8.27	\$300	Parishioner donates most of this
5936	Music	\$250	\$757.52	\$500	
5937	Devotionals	\$100	\$72.00	\$100	Incl Christ in Our Home qtrly
5938	Bulletins	\$100	\$0.00	\$0	Bulletins printed in house now
5939	Subscriptions	\$600	\$585.96	\$600	Sunday & Seasons; Zoom
5940	Music Copyright Fees	\$250	\$235.00	\$250	Augsburg & One License
5941	Organ/Piano Maintenance	\$0	\$0.00	\$200	Piano will need to be tuned in 2023
5942	AV Maintenance & Supplies	\$1,000	\$997.55	\$1,000	2022 incl mics, cables, suppl & 2021 grant cred
5944	Guest Preachers & Musicians	\$2,000	\$1,475.00	\$2,250	Est pastor gone 10 Sun in 2023
5945	Hui Supplies	\$100	\$0.00	\$0	
Total Worship & Music		\$4,700	\$4,131.30	\$5,200	
TOTAL EXPENSES		\$224,047	\$219,146.71	\$245,214	
TOTAL INCOME		\$216,386	\$222,986.23	\$248,027	
NET SURPLUS (DEFICIT)		(\$7,661)	\$3,839.52	\$2,813	



Evangelical
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