

Christ Lutheran Church

Mililani, Hawaii



Annual Report 2024



Rev. Keith Wolter, Pastor

A MESSAGE FROM PRESIDING BISHOP

ELIZABETH EATON



Dear friends in Christ,

All around us, we see signs of God’s love and goodness. A person who has stepped away from church for many years steps back into a congregation, feeling the call of the Holy Spirit. Young adults feeling isolated in a digital-first world start gathering in person in a small group, enjoying the warmth of a hug and a new friend asking about their week. A mother plants a garden, and it yields fruits and vegetables, giving her nutritious food for her kids and extra produce to sell at the local market. Everywhere we look, we see signs of Christ’s love. In Psalm 93, we read: “More majestic than the thunders of mighty waters, more majestic than the waves of the sea, majestic on high is the Lord! Your decrees are very sure; holiness befits your house, O Lord, forevermore” (4-5).

God’s love is a majestic thing, and it moves us to share it in word and deed. The ministries of our congregations, our synods and the ELCA churchwide organization are all working together to share God’s love with people in our neighborhoods, across our country and around the world.

I am so grateful for you, dear church. Your generosity to each of these three expressions of the church — your congregation, your synod and the churchwide organization — has bolstered the church’s ability to share the message of God’s love to people who are longing for it. Through your financial resources, your time volunteering and accompanying others, and your voices, you’ve helped carry this message of God’s majestic love. Thank you, dear church. As we look ahead to the coming year, I encourage you to stand steadfast in God’s promises, sure of God’s love and goodness.

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



“More majestic than the thunders of mighty waters, more majestic than the waves of the sea, majestic on high is the Lord! Your decrees are very sure; holiness befits your house, O Lord, forevermore. ” — Psalm 93:4-5



**Christ Lutheran Church
Mililani, Hawaii**

**2024
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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*Pictured here: Mele Mai Paki Lima Community Handbell Ensemble performance at Christ Lutheran Church on December 15th, 2024.

- **Photos in this annual report were submitted by Chieko Higuchi, Sally Kino, Adam Palmer, Steve Peterson, Elaine Schwilk, and Pastor Keith Wolter. Mahalo Nui Loa!**

Agenda

Christ Lutheran Church of Mililani

Annual Congregational Meeting

January 26, 2025 9:15 a.m.

Call to Order

Verify Quorum

(need 20% of 67 voting members = 14)

Opening Prayer

Approval of Minutes

November 24th, 2024 Congregational Meeting

Recognition of 2024 Council Members

We would like to thank the following 2024 Council Members: Anna Hamaguchi (President), David Rosetter (Vice– President), Andrew Zaffke (Treasurer), Steve Peterson (Secretary), Nelson Acosta, Jean McMann, Fia Rosetter, Elaine Schwilk, Eileen Ward and Bekki Zaffke.

Election of 2025 Council Members

At Large Member

Installation of 2025 Council Members

Anna Hamaguchi (President), David Rosetter (Vice-President), Andrew Zaffke (Treasurer), Steve Peterson (Secretary), Nelson Acosta, Jean McMann, Fia Rosetter, Elaine Schwilk, Eileen Ward, Bekki Zaffke & at large members.

Annual Reports

Review & Accept

New Business

Budget Approval

Election of Delegates to Pacifica Synod Assembly

(Held May 16th & 17th, 2025 at Gloria Dei Lutheran in Dana Point, CA)

Closing Prayer / Adjournment



*Pictured Here: CLC volunteers hand out Hot Cocoa and Coffee to Mililani Christmas Parade Participants on December 7th, 2024.



2024 Potluck & Variety Show!



Honolulu Pride Parade 2024



Christ Lutheran Church Mililani
Semi-Annual Congregational Meeting
November 24, 2024

Call to Order at 9:26am

In attendance:

Steve Peterson, Guirong Xu-Peterson, Sally Kino, Tom Poole,
Andrew Zaffke, Joel Hamaguchi, Anna Hamaguchi
Jean McMann, Eileen Ward, Chieko Higuchi
Eric Melin, Marilyn Lee, Russell Kino, Elaine Schwilk , Keith Wolter

Quorum verified: see attached attendance sheets

Opening Prayer: Pastor Keith

Approval of Minutes from January 29th 2023 Congregational Meeting

Motioned: Steve Peterson

Seconded: Elaine Schwilk

Accepted: All

President's Report by Anna

Pastor's Report

Treasurer Report and proposed annual budget by Andrew (see attached report)

Nomination & Election of 2025 Council Members:

At large- Eileen Ward

Motioned: Anna

Seconded: Pastor

Accepted: All

Closing Prayer: Pastor Keith

Adjourned at 9:34 am



Respectfully submitted

A handwritten signature in black ink, appearing to read "Steve Peterson".

Steve Peterson, Secretary

Statistics 2024

Membership	<u>Baptized</u>	<u>Confirmed</u>
Membership, end of 2023	90	67
Members Received in 2024	4	2
Members Removed in 2024	2	2
Total Membership, end of 2024	92	67

	<u>2024</u>	<u>2023</u>
Child Baptisms	1 <i>(Arya Myers)</i>	5 <i>(Liam Clauson, Caydence Magana, Charisse Magana, Elise Almaguer & Eleanor Mohrmann)</i>
Confirmation	2 <i>(Keene Rosetter & Jia Spangler)</i>	0
Deaths	1 <i>(Dick Crislip)</i>	0
New Members	4 <i>(Karl, Esther, Nora & Lily Mohrmann)</i>	1 <i>(Esther Magana by Adult Baptism)</i>
Transferred	1 <i>(Sean Riley)</i>	0

Worship Attendance

2024:	Total in person - Sundays	2,539 (52 Sundays - 49 average)
	Total in person - Other services	223 (12 services - 19 average)
	Total on line - Sundays	6,530 (52 Sundays - 126 average)
	Total on line - Other services	664 (6 services - 111 average)
2023:	Total in person - Sundays	2,296 (52 Sundays - 44 average)
	Total in person - Other services	219 (12 services - 18 average)
	Total on line - Sundays	6,616 (52 Sundays - 127 average)
	Total on line - Other services	722 (6 services - 120 average)



	<u>2 Svcs & On-line</u>		
Easter 2024:	160		
	<u>Eve*</u>	<u>Day*</u>	<u>Total*</u>
Christmas 2024	118	76	194
Christmas 2023	143	95	238

* Incl both In-person & on-line (All OL figures include 2 persons per household/login.)

2024 Blessing Of The Animals!

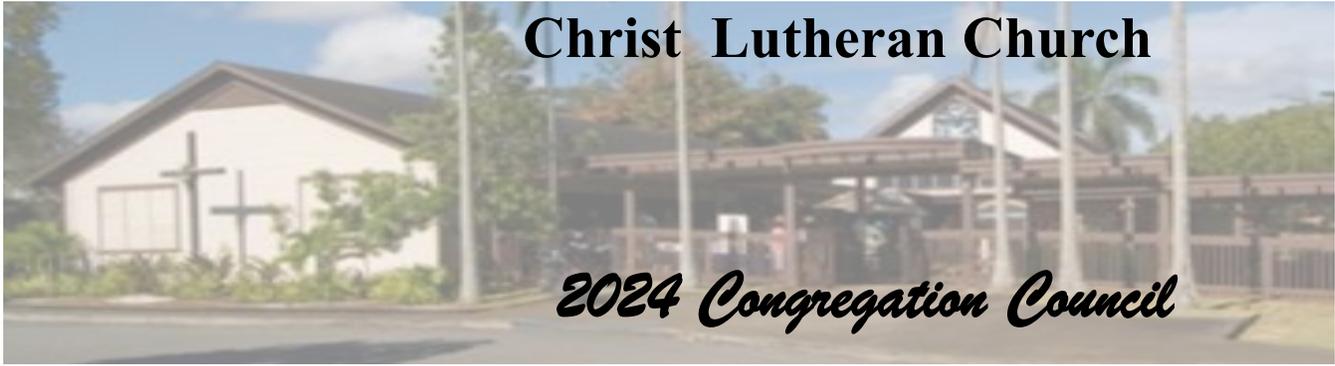


2024 Farewells & Celebrations!



Pastor Keith's 40th Anniversary of Ordination Celebration!





Listed below is the makeup of the 2024 Congregation Council and their terms in office:

Office	Holder	Term Expires
President	Anna Hamaguchi	December 31, 2025
Vice-President	David Rosetter	December 31, 2025
Treasurer	Andrew Zaffke	December 31, 2025
Secretary	Steve Peterson	December 31, 2025
Council Member	Nelson Acosta	December 31, 2025
Council Member	Jean McMann	December 31, 2025
Council Member	Fia Rosetter	December 31, 2025
Council Member	Elaine Schwilk	December 31, 2025
Council Member	Eileen Ward	December 31, 2024
Council Member	Bekki Zaffke	December 31, 2025

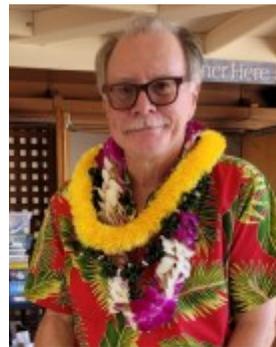
Note:

Officers and At-Large Council Members serve 2 years and may serve unlimited consecutive terms.

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

PASTOR'S ANNUAL REPORT 2024

15b Always be ready to make your defense to anyone who demands from you an accounting for the hope that is in you, ¹⁶ yet do it with gentleness and respect. Maintain a good conscience so that, when you are maligned, those who abuse you for your good conduct in Christ may be put to shame. ¹⁷ For it is better to suffer for doing good, if suffering should be God's will, than to suffer for doing evil.
1 Peter 3:15b-17 (NRSVue)



Aloha Dear Friends & Members of CLC:

As I prepared to write this annual report, I went back and reread last year's report, and thought to myself that I could easily copy and paste it and just change the date. Not because I was feeling lazy but because it was still relevant. "Be alert!" "Keep awake!"

That being said, I didn't copy and paste it. I have other things to add.

First, my thanks to Council/Congregational President Anna Hamaguchi for her leadership in 2024. I appreciated her wisdom and insight and our collaboration. That goes for the entire council, as well. I encourage you to read her report since it summed up last year quite well.

Here I will add a few more items from 2024 that were perhaps more of a pastoral nature.

Worship continued as central to who we are and what we are about. My thanks to Emily and Tom for their commitment to and beautiful music for CLC. Mahalo nui loa to all who help in worship, whether up front or behind the scenes. In 2025 I want to ask people what "resonates" with them in worship? What in worship moves, stirs, or brings them joy?

Home and hospital visits for prayer, healing, and communion increased as we were better able to access care facilities. Even though the threat of more respiratory diseases increased, I found that access to hospitals and rehabs was easier.

I have assisted or led in funerals and memorials for members of CLC, fellow clergy, and friends, especially Dick Crislip, Bob Chinen, Benita Chee-Kia'aina, and Rev Jeff Lilley.

Another ministry that has evolved over the last few years is daily Morning Prayer (MP) on YouTube. I got the idea from a colleague on the continent, who tried it for a while. Over the last three years, with occasional breaks, I have recorded and uploaded 875 MPs, Monday through Saturday, using the ELCA's daily lectionary. I seem to have a small but faithful following

The Men's Prayer Breakfast continues on a monthly basis, usually the first Thursday of each month at Rise n Shine. We are currently reading Living by Grace, by Dr Wm Hordern.

Stewardship as more than just finances but rather the stewardship of creation remains a topic of interest, as I learn more about gardening, food (in)security, and climate catastrophe. I continue to ask how we can make "small moves against destruction" as stewards of the Gospel.

Youth ministry remains a challenge, too. At the end of the year, two young persons affirmed the baptismal faith (what we used to call "confirmation"). However, as our teenagers get busier in their daily lives, it becomes more difficult to find time to gather together in faith groups. Any thoughts on the matter are appreciated.

(continued on next page)

I continue as the Dean of the Hukilau (Hawaii) Conference of the Pacifica Synod, which involves monthly clergy gatherings, semi-annual lay gatherings, and an annual Bishop's Retreat for the clergy. My three-year term ends in May at the Synod Assembly.

I am also happy to report that our campus partners continue to be excellent collaborators – Rainbow School, AA & Al-Anon, our parsonage renter, the dog training registrars, Verizon, and now Green Drop.

My thanks to everyone whom I have not already thanked, especially Keiki Church teachers, the Lawn Guyz, Altar Guilders, Tellers, and each and every one of you who worships with us. "Liturgy" literally means "work of the people." Just by "merely" worshipping, you are doing God's work. Mahalo.

Above all, mahalo nui loa to the person who keeps me – and many of us – on track and organized ... and that be our wonderful Parish Administrator, Shelby Yuu. I am grateful for our work together here at CLC.

In 2025 I want to challenge you to consider the above verse: *Always be ready to make your defense to anyone.* It is another way to say what I said last year: Be alert! Keep awake! Stay on your toes! This year appears to be yet another time of uncertainty, anxiety, and stress for many of us. Let us focus on developing a poised resourcefulness of faith, that we may be of comfort, hope, and peace for our neighbors who will be overwhelmed by things yet to come.

Blessings be upon all of us as we tread carefully, one step at a time into 2025.

Peace,



Pr Keith



*Pictured Here: Pastor Keith's Ordination on October 21st, 1984.



*Pictured Here: Certificate of Commemoration from the Hawaii State Senate on Rev. Keith Wolter's life's work and the 40th Anniversary of his Ordination. Pastor Keith has devoted his life to serving other's both in the religious and secular non-profit settings. Congratulations Pastor Keith!

PRESIDENT'S ANNUAL REPORT 2024

It has been a pleasure serving the first year of my first term as council president. 2024 has not been without moments of learning, but overall I have enjoyed working with Pastor Keith, the other council members, and the entire congregation to carry out our mission. I would like to thank everyone who has volunteered for various acts of service. You keep our church running, the services seamless, and our ministries alive.

While the congregation voted to install photovoltaic panels on the church and parsonage in 2023, early in 2024 the company who was going to install them for us backed out. The council decided to hold off on finding an alternative company.

Throughout 2024 we continued many of our ministries and began a new one! The 3rd Sunday potlucks are holding strong and have helped to make connections between the attendees of our two services. Keiki Sunday school has continued between services as well and has added a couple more regulars. I encourage everyone to invite anyone with keiki to check it out. Our church also continues to serve IHS on a regular basis as we have done for a number of years. We began a men's prayer breakfast and have met consistently throughout the year, giving men the opportunity to fellowship with one another.

We revived the annual talent show where we enjoyed songs, skits, dog tricks, and even a magic show! The council would like to find more opportunities to host fellowship events this next year, so if anyone has any ideas please let us know!

Our campus is now the owner of an AED machine, which prompted the council to offer a CPR class to members and non-members who were interested. Approximately 15 people spent a Saturday morning learning all there is to know about first-aid, CPR and how to use the AED machine. Hopefully we are prepared!

Given that 2024 was a Presidential election year, one of our goals was to be an intentional positive presence in our community. We took the opportunity to meet to discuss the ELCA's statement on Civil Engagement in order to deepen our understanding of how we could do this. Leading up to the election we partnered with the League of Women Voters to register people to vote every Saturday morning in September.

Other opportunities we've had to engage the wider communities have been marching in the annual Pride Parade, and handing out drinks and snacks at the Mililani Christmas parade. Both were chances for our congregation to share our mission to welcome every person for who they are. Our welcoming spirit is what I love most about our church.

I and the council hope to continue finding ways to deepen our connections with one another, and share more of that welcoming spirit with our community. I look forward to the coming year - please reach out with your concerns, questions, or ideas!



Yours in Christ,

A handwritten signature in blue ink, appearing to read 'Anna Hamaguchi'.

Anna Hamaguchi
CLC Council President



I.H.S. ANNUAL REPORT 2024

Aloha CLC Members,

The IHS ministry team and program was again successful during 2024 serving our community members who needed assistance. We served six times throughout the year and delivered over 1000 meals to residents of the IHS men's shelter, along with their affiliated shelters for women and children. It is always a pleasure to work with the staff at IHS and deliver the much-needed assistance through our dinner serving.

This year we witnessed a continuing increase in the cost of chicken at the grocery stores. We will continue to monitor this trend and possibly seek alternative grocery stores for supplies that may be less costly. Costs were consistently about \$50-60 over the \$250 budget for each service. This overage was donated by the service team coordinator and this will continue as normal in 2025. However, our team will continue to monitor if costs become significantly higher and keep the CLC leadership informed if this occurs.

As the IHS service team prepares for another year of serving our community in 2025, we ask that everyone look at what they can do to support this great program. From cookie donations to serving in the kitchen at IHS, there are many rewarding ways to get involved. We look forward to continued service and providing this much-needed resource in our community with a six time service schedule in 2025.

Mahalo!
IHS Ministry Team



Adam Palmer, Mark Johnson
& Teresa Landreau
February 2024 IHS Serving



Adam Palmer & Mark Johnson
April 2024 IHS Serving



Adam Palmer, Mark Johnson
& Teresa Landreau
June 2024 IHS Serving



Adam Palmer & Teresa Landreau
August 2024 IHS Serving



Adam Palmer & Mark Johnson
October 2024 IHS Serving





2024 Rainbow School Annual Report

Rainbow School Mililani at Christ Lutheran Church has 53 students enrolled. There are one two and three mixed, two three-year-old classes and one four-year-old class. 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.

Lailene Abalos-Calma is the director. Megan Roper, Krystal Cortez, Brielle King, Raysa Phipps and Ada Rivera are the teachers in the mixed 2/3-year-old classes. The older 3s and 4s teaching team is Kammi Kama, Lehua Lehano and Janelle Nishikata-Paulo. Kina Hensley is the teacher in the after-school program. Jerri Raymond-Ayau and Randi Ouye are the substitutes.

We are accredited by the National Association for the Education of Young Children (NAEYC). The accreditation visit was in September. Our accreditation is valid for 4 more 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 equipment, classroom furniture, and computers. Goal for the year 2025 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 and Mililani High School. Another goal is to grow existing staff and help them to work towards their CDA and associate's degree in Early Childhood.

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.

Our first year being completely open after COVID 19 was a success. We still keep our sanitizing policies in place as well as a consistent sick policy to ensure the health and well-being of our keiki.



Respectfully Submitted,

Lailene Abalos-Calma, Director

2024 OPERATING RESULTS SUMMARY

FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2024

Christ Lutheran Church had total operating revenue and support of \$254,132.23 for the twelve-month period ending December 31, 2024. \$7,374.23 higher than expenses of \$246,758.00. The actual operating gain is \$17,185.79 more than the projected 2024 deficit of \$-5,957.00.

Revenue totaled \$254,132.23 for the twelve-month period compared with \$237,416.39 the previous year, an increase of \$16,715.84 or 7.04 percent. Worship donations increased by \$5913.52 or 24.82 percent compared to 2023. Simply Giving donations saw an increase of \$705 (3.13%). Pay It Forward donations rose by \$120(8.96%). Numbered envelope donations increased \$216.17 (.76%) in 2024. Tithe.ly saw another decrease of \$1,190.05 (-122.55%). Contracted Facility use and rental income increased by \$13,453.33 (12.86%) and \$780 (4.46%) respectfully. The cell tower was 1298.45 less than 2023 and \$1,697.77 under expected income, because January 2024 cell tower income was included in the 2023 income. Had this income been in 2024 it would have been 16 cents over the budgeted \$20,375.

Expenses totaled \$240,640.00 for the twelve-month period compared with \$234,029.47 the previous year, an increase of \$6,610.53 or 2.75 percent. While remaining \$6,118 under 2024's budgeted \$246,758.

Christ Lutheran Church is fortunate to be blessed by the tremendous efforts of Shelby Yuu, our Office Administrator; Carolyn Koehler, who maintained CLC's QuickBooks account in 2024 and Audra Furukawa, an independent CPA providing pro bono accounting support and review. Please find the following financial statements attached for your review:

2024 Balance Sheet
2024 Income and Expense Report
2025 Budget Detail with 2024 comparison

It has been an honor to serve as your treasurer.

Respectfully submitted,



Andrew Zaffke,
Treasurer



Christ Lutheran Mililani Balance Sheet

Dec 31, 24

ASSETS

Current Assets

Checking/Savings

10000 · Bank of Hawaii

10001 · General Funds

10002 · Building Fund

Total 10000 · Bank of Hawaii

10200 · MIF Legacy

10300 · Pay It Forward Matching

Total Checking/Savings

Total Current Assets

Fixed Assets

Church

Church Equipment

Fence

Handbells

House

Lanai Extension

Land

Mililani Cemetery Plot

Office Equipment

Parking Lot

Total Fixed Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

21000 · Designated Funds Payable

21400 · Equipment

21000 · Designated Funds Payable - Other

Total 21000 · Designated Funds Payable

22000 · Security Deposits

22100 · Cell Tower security deposit

22200 · Key Deposits

Total 22000 · Security Deposits

23000 · Pastors Continuing Ed carryover

Total Other Current Liabilities

Total Current Liabilities

Long Term Liabilities

New Mortgage

Total Long Term Liabilities

Total Liabilities

Equity

32000 · Unrestricted Net Assets

Net Income

Total Equity

TOTAL LIABILITIES & EQUITY

54,414.47

2,280.64

56,695.11

2,474.34

105.44

59,274.89

59,274.89

848,729.19

17,982.19

14,004.97

8,302.40

140,767.01

27,950.00

661,821.96

2,750.00

2,886.86

94,105.00

1,819,299.58

1,878,574.47

1,000.00

935.00

1,935.00

15,000.00

40.00

15,040.00

2,657.84

19,632.84

19,632.84

329,320.14

329,320.14

348,952.98

1,512,435.70

17,185.79

1,529,621.49

1,878,574.47

Christ Lutheran Mililani Income & Expense Report - 2024

	Actuals 2023	Actuals 2024	Annual Budget 2024	% of 2024 Budget	Notes
Income					
4100 · Contributions					
4101 · Worship Donations	\$17,908.52	\$23,822.04	\$22,000	108.28%	
4102 · Simply Giving	\$21,835.00	\$22,540.00	\$22,440	100.45%	
4103 · Pay It Forward	\$1,220.00	\$1,340.00	\$840	159.52%	
4104 · Numbered Envelopes	\$28,044.00	\$28,260.17	\$25,000	113.04%	
4105 · Tithe.ly	\$36,267.09	\$35,017.04	\$40,250	87.00%	
4111 · Contract Facility Use Donations	\$91,136.00	\$104,589.33	\$92,236	113.39%	Incl Rainbow Sch, Kidney Fdnt, AACG
4121 · Other Donations	\$4,210.87	\$1,892.21	\$750	252.29%	
4124 · Thrivent Contributions	\$89.00	\$77.00	\$100	77.00%	
Total 4100 · Contributions	\$200,710.48	\$217,537.79	\$203,616	106.84%	
4200 · Rental Income	\$16,720.00	\$17,500.00	\$16,800	104.17%	
4210 - Cell Tower Income	\$19,975.68	\$18,677.23	\$20,375	91.67%	
Interest Income	\$10.23	\$10.30	\$10	103.00%	
Total Income	\$237,416.39	\$253,725.32	\$240,801	105.37%	
Expense					
Administration					
51148 · Copier Maintenance & Toner	\$4,880.68	\$4,807.87	\$5,000	96.16%	
51149 · Office	\$2,686.30	\$3,669.95	\$2,800	131.07%	
51150 · Equipment and Maintenance	\$316.84	\$397.72	\$330	120.52%	
51152 · Postage	\$543.88	\$479.10	\$575	83.32%	
51153 · Telephone	\$2,187.72	\$2,254.79	\$2,210	102.03%	
51154 · Mileage Reimbursement	\$2.62	\$0.00	\$5	0.00%	
51155 · Annual Report (DCCA)	\$3.50	\$3.50	\$5	70.00%	
51156 · Other	\$363.87	\$1,226.10	\$750	163.48%	
Total Administration	\$10,985.41	\$12,839.03	\$11,675	109.97%	
Benevolence Remittance					
51501 · Pacifica Synod dues	\$6,000.00	\$6,000.00	\$6,000	100.00%	
51502 · Hukilau dues	\$234.50	\$234.50	\$245	95.71%	
Total Benevolence Remittance	\$6,234.50	\$6,234.50	\$6,245	99.83%	

Continued on page 19

Christ Lutheran Mililani Income & Expense Report - 2024

	Actuals 2023	Actuals 2024	Annual Budget 2024	% of 2024 Budget	Notes
Building					
5408 · Rental house repairs/ maintenanc	\$857.79	\$1,270.14	\$1,100	115.47%	
5409 · Fire Detector & Security System	\$2,584.12	\$2,919.98	\$2,500	116.80%	
5410 · Repairs and Maintenance	\$8,084.37	\$12,988.97	\$10,000	129.89%	
5411 · Mortgage	\$14,031.49	\$13,256.88	\$14,100	94.02%	Interest only on mtg
5412 · Property Insurance/Liability	\$4,417.47	\$4,618.98	\$4,650	99.33%	
5413 · Utilities - Electricity & Water	\$16,856.14	\$15,601.57	\$18,400	84.79%	
5414 · Property Tax	\$300.00	\$300.00	\$300	100.00%	
5416 · GET	\$1,838.22	\$1,938.72	\$1,785	108.61%	
5417 · Other	\$0.00	\$0.00	\$100	0.00%	
5418 · Management Fee	\$1,672.00	\$1,750.00	\$1,680	104.17%	
Total Building	\$50,641.60	\$54,645.24	\$54,615	100.06%	
Christian Education					
5516 · Adult Bible Study/Inquiry Class	\$0.00	\$0.00	\$100	0.00%	
5517 · Children's Church	\$0.00	\$178.96	\$150	119.31%	
5518 · Confirmation	\$168.38	\$340.69	\$100	340.69%	
5519 - Christian Education - Other	\$0.00	\$701.34	\$800	87.67%	
5520 - Sunday School	\$614.28	\$0.00	\$0		
5523 · Lutheran Magazine/ Augsburg Pres	\$117.50	(\$19.80)	\$130	-15.23%	
Total Christian Education	\$900.16	\$1,201.19	\$1,280	93.84%	
Delegate Meetings					
51401 · Hukilau	\$0.00	\$0.00	\$0		
51402 · Synod Assembly	\$1,763.76	\$320.00	\$500	64.00%	2024 assembly was local only
51403 · Leadership Training (Pastor)	\$0.00	\$60.00	\$400	15.00%	
Total Delegate Meetings	\$1,763.76	\$380.00	\$900	42.22%	

Continued on page 20

Christ Lutheran Mililani Income & Expense Report - 2024

	Actuals 2023	Actuals 2024	Annual Budget 2024	% of 2024 Budget	Notes
Evangelism and Outreach					
5624 · Advertising	\$426.15	\$770.68	\$500	154.14%	
5625 · Benevolence	\$881.23	\$0.00	\$600	0.00%	
5627 · Other	\$108.48	\$140.49	\$100	140.49%	Incl garden supplies
Total Evangelism and Outreach	\$1,415.86	\$911.17	\$1,200	75.93%	
Fellowship					
5728 · Supplies	\$0.00	\$18.09	\$150	0.00%	
5729 · Lei	\$271.08	\$35.33	\$200	767.28%	
5730 · Other	\$101.87	\$357.80	\$100	28.47%	
Total Fellowship	\$372.95	\$411.22	\$450	90.69%	
Ministry					
Sub total of Pastor's salary & benefits	\$64,502.01	\$67,532.34	\$67,538	99.99%	Salary incl medicare
51362 · Pastor Auto Allowance	\$1,799.98	\$1,799.98	\$1,800	100.00%	
51363 · Pastor Professional Expenses	\$4,789.42	\$4,098.68	\$3,500	117.11%	
51364 · Pastor Self Empl. Tax offset	\$6,679.01	\$6,883.58	\$6,880	100.05%	
51366 · Pastor House Furnishings allowance	\$0.00	\$0.00	\$0		Incl in salary
51367 · Pastor Continuing Education	\$1,200.00	\$1,200.00	\$1,200	100.00%	
51369 · Discretionary Fund	\$0.00	\$150.00	\$150	100.00%	
Total Ministry	\$78,970.42	\$81,664.58	\$81,068	100.74%	
Staff					
51257 · Staff Salaries/Wages	\$51,568.93	\$53,206.47	\$55,620	95.66%	
51258 · Employer Share - FICA	\$3,945.02	\$4,070.29	\$4,255	95.66%	
51260 · Health Insurance (incl Pastor)	\$0.00	\$0.00	\$0		Medicare incl in salary
51261 · Retirement (incl Pastor)	\$13,317.24	\$12,685.68	\$15,000	84.57%	
51268 · Payroll Services	\$1,868.87	\$2,121.65	\$1,900	111.67%	
51269 · Workers Comp	\$1,264.46	\$130.04	\$1,400	9.29%	

Christ Lutheran Mililani Income & Expense Report - 2024

	Actuals 2023	Actuals 2024	Annual Budget 2024	% of 2024 Budget	Notes
51270 · Temporary Disability Insurance	\$395.27	\$458.50	\$432	106.13%	
51275 - Unemployment Insurance	\$1,601.71	\$0.00	\$0		
Total Staff	\$73,961.50 #	\$72,672.63	\$78,607	92.45%	
Stewardship					
5832 · Materials/Training	\$0.00	\$0.00	\$0		
5833 · Offering Envelopes	\$147.31	\$105.49	\$150	70.33%	
5834 · Electronic Payment Charge	\$133.80	\$144.24	\$138	104.52%	
5835 · Credit Card Fees	\$1,182.42	\$1,140.00	\$1,200	95.00%	Incr in Tithely gifts results in this incr
Total Stewardship	\$1,463.53	\$1,389.73	\$1,488	93.40%	
Worship and Music					
5935 · Altar Supplies & Wine	\$122.28	\$0.00	\$250	0.00%	
5936 · Music	\$0.00	\$0.00	\$250	0.00%	
5937 · Devotionals	\$79.20	\$86.40	\$80	108.00%	
5939 · Subscriptions	\$585.96	\$616.43	\$600	102.74%	
5940 · Music Copyright Fee	\$240.00	\$240.00	\$250	96.00%	
5941 · Organ/Piano Maintenance	\$0.00	\$0.00	\$200	0.00%	
5942 · Audio Video Maint & Supplies	\$317.34	\$547.41	\$600	91.24%	
5944 · Sub Pastoral Services & Music	\$5,975.00	\$2,700.00	\$6,800	39.71%	
5945 · Hui Supplies	\$0.00	\$0.00	\$200	0.00%	
Total Worship and Music	\$7,319.78	\$4,190.24	\$9,230	45.40%	
Total Expense	\$234,029.47	\$236,539.53	\$246,758	95.86%	
Net Gain (Loss)	\$3,386.92	\$17,185.79	(\$5,957)		

**Christ Lutheran Mililani
2025 Budget - Detail**

A/C #	Description	2024 Budget	2024 Actuals	2025 Budget	Addl Information
<u>INCOME</u>					
4101	Worship Donations	\$22,000	\$23,822.04	\$22,560	
4102	Simply Giving	\$22,440	\$22,540.00	\$22,770	
4103	Pay it Forward	\$840	\$1,340.00	\$1,440	One donor giving \$20/mo; another \$100/mo
4104	Numbered Envelopes	\$25,000	\$28,260.17	\$29,900	
4105	Tithe.ly	\$40,250	\$35,017.04	\$35,540	
4111	Contract Facility Use Donations	\$92,236	\$104,589.33	\$112,800	Incl Rainbow School, Green Spot, AACG, etc
4121	Other Donations	\$750	\$1,892.21	\$1,000	Incl Give Aloha, memorials, etc
4124	Thrivent Contributions	\$100	\$77.00	\$65	
	Total contributions	\$203,616	\$217,537.79	\$226,075	
4200	Rental Income	\$16,800	\$17,500.00	\$18,000	\$1500/mo apt rent
4210	Cell Tower Income	\$20,375	\$18,677.23	\$20,783	\$1731.89/mo rent; Jan '24 pmt made in Dec '23
	Interest Income	\$10	\$10.30	\$10	
	TOTAL INCOME	\$240,801	\$253,725.32	\$264,868	

A/C #	Description	2024 Budget	2024 Actuals	2025 Budget	Addl Information
EXPENSES					
51148	Copier Maintenance & Toner	\$5,000	\$4,807.87	\$4,019	Shelby negotiated a great deal for 2025 & beyond
51149	Office	\$2,800	\$3,669.95	\$3,200	Ofc supp, data base, Constant Contact, Shep Staff, website, anti-virus, QuickBooks, etc
51150	Equipment & Maintenance	\$330	\$397.72	\$350	Computer, Geek Squad, AED maint
51152	Postage	\$575	\$479.10	\$525	
51153	Telephone	\$2,210	\$2,254.79	\$2,400	Spectrum (incl internet)
51154	Mileage reimbursement	\$5	\$0.00	\$5	For staff, not pastor
51155	Annual Rept (DCCA)	\$5	\$3.50	\$5	
51156	Administration - Other	\$750	\$1,226.10	\$1,000	Incl Xmas bonuses, gift for Bishop, etc
	Total Administration	\$11,675	\$12,839.03	\$11,504	
51501	Pacifica Synod dues	\$6,000	\$6,000.00	\$6,600	\$550/mo; incr of \$50/mo over '23 & '24
51502	Hukilau dues	\$245	\$234.50	\$245	Currently \$3.50 per member; est 70 members
	Total Benevolence Remittance	\$6,245	\$6,234.50	\$6,845	
5408	Rental House Repr/Maint	\$1,100	\$1,270.14	\$1,300	Incl Terminix treatment \$250/qtr
5409	Fire Detector & Security System	\$2,500	\$2,919.98	\$2,700	Incl \$131/mo monitoring, \$750 for annual testing & permit renewal; est \$300 for batteries & maint; 2024 incl \$715 for troubleshooting problems
5410	Repairs & Maintenance	\$10,000	\$12,988.97	\$11,000	Incl \$194/mo pest control; backflow tstg; 2024 incl \$3483 for irrigation leak reprs & \$2660 for other plumbing repr; \$3350 for tree trimming;
5411	Mortgage	\$14,100	\$13,256.88	\$13,000	Approx \$1,100/mo interest
5412	Prop & Liab Insurance	\$4,650	\$4,618.98	\$4,883	\$1204/qtr + est 5% incr for last pmt of yr
5413	Utilities - Electricity & Water	\$18,400	\$15,601.57	\$16,382	2025 is 5% incr over 2024 exp
5414	Property Tax	\$300	\$300.00	\$300	
5416	Genl Excise Tax	\$1,785	\$1,938.72	\$1,750	4.5% Tax on Apt rental & cell tower rental rcpts
5417	Building - Other	\$100	\$0.00	\$20	Unsure what this is used for; no exp from this a/c in past 3 yrs.
5418	Management Fee	\$1,680	\$1,750.00	\$1,800	10% monthly fee on apt rental
	Total Building	\$54,615	\$54,645.24	\$53,135	

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**Christ Lutheran Mililani
2025 Budget - Detail**

A/C #	Description	2024 Budget	2024 Actuals	2025 Budget	Addl Information
5516	Adult Bible Study/Inquiry Class	\$100	\$0.00	\$100	
5517	Children's Church	\$0	\$0.00	\$0	Funds now used by Sunday School
5518	Confirmation	\$150	\$178.96	\$225	Incl \$130 for Sparkhouse Youth subscr
5519	Christian Education - Other	\$100	\$340.69	\$175	2024 incl Youth pizza party (\$75) which s/h/b chgd to confirmation & \$62 for CPR class
5520	Sunday School	\$800	\$701.34	\$725	
5523	Lutheran Magazine	\$130	-\$19.80	\$170	Living Lutheran magazine was discontinued; now back
	Total Christian Education	\$1,280	\$1,201.19	\$1,395	
51401	Hukilau meetings	\$0	\$0.00	\$0	Hukilau generally covers expenses
51402	Synod Assembly	\$500	\$320.00	\$1,800	Regional only in '24; 2025 est based on 2023 exp
51403	Leadership Training (Pastor)	\$400	\$60.00	\$300	
	Total Delegate Meetings	\$900	\$380.00	\$2,100	
5624	Advertising	\$500	\$770.68	\$750	Incl banners, ads, etc
5625	Benevolence	\$600	\$0.00	\$500	
5627	Evangelism - Other	\$100	\$140.49	\$120	Bday cards; garden supplies
	Total Evangelism & Outreach	\$1,200	\$911.17	\$1,370	
5728	Fellowship Supplies	\$150	\$18.09	\$150	Currently a parishioner donates coffee supplies
5829	Lei	\$200	\$35.33	\$200	Visitor lei; lei for guests & spec occasions
5830	Fellowship - Other	\$100	\$357.80	\$150	Cake for special occasions, etc; '24 incl Pastor's ann'y
	Total Fellowship	\$450	\$411.22	\$500	
51361	Pastor Remuneration	\$67,538	\$67,532.34	\$69,222	Salary incl Medicare; Est 2.5% incr for 2025
51362	Pastor Auto Allowance	\$1,800	\$1,799.98	\$1,800	
51363	Pastor Professional Expenses	\$3,500	\$4,098.68	\$4,200	Incl newspaper, cell phone, meals w/parishioners & colleagues, EverNote, AFP, & The Atlantic subscr
51364	Pastor Self Empl. Tax offset	\$6,880	\$6,883.58	\$7,040	7.65% of salary, auto & hsg allow & fair mkt value hse
51367	Pastor Continuing Educ.	\$1,200	\$1,200.00	\$1,200	Amt determined by letter of call
51369	Discretionary Fund	\$150	\$150.00	\$150	2024 went to J Chee-Kiaaina for med exp
51370	Flexible Spending Acct	\$0	\$0.00	\$0	Pmts to Portico & salary deduction offset
	Total Ministry	\$81,068	\$81,664.58	\$83,612	

A/C #	Description	2024 Budget	2024 Actuals	2025 Budget	Addl Information
51257	Staff Salaries/Wages	\$55,620	\$53,206.47	\$57,293	Admin (25 hr/wk), pianist (Sun +3), bkkpr (20 hr/mo); est 2.5% incr in 2025
51258	Employer Share - FICA	\$4,255	\$4,070.29	\$4,383	7.65% of salaries & wages
51260	Health Insur (incl pastor)	\$0	\$0.00	\$0	Pastor's salary incl Medicare; Admin salary adj for medical
51261	Retirement (incl pastor)	\$15,000	\$12,685.68	\$13,216	Pastor only
51268	Payroll Service fees	\$1,900	\$2,121.65	\$2,200	Rate increased mid-year in 2024
51269	Workers Comp Insur	\$1,400	\$130.04	\$1,427	Est 8% incr mid-year; 2024 incl considerable audit cr
51270	Temp Disability Insur	\$432	\$458.50	\$460	0.8% of non-pastoral salaries based on prior yr wages
	Total Staff	\$78,607	\$72,672.63	\$78,979	
5633	Offering Envelopes	\$150	\$105.49	\$125	
5834	Electronic Payment Fee	\$138	\$144.24	\$173	
5635	Credit Card Fees	\$1,200	\$1,140.00	\$1,300	This increase comes w/ increase in giving by chg cd
	Total Stewardship	\$1,488	\$1,389.73	\$1,598	
5935	Altar Supplies & Wine	\$250	\$0.00	\$250	Parishioner donates most of this
5936	Music	\$250	\$0.00	\$150	
5937	Devotionals	\$80	\$86.40	\$90	Incl Christ in Our Home qtrly
5939	Subscriptions	\$600	\$616.43	\$650	Sunday & Seasons; Zoom
5940	Music Copyright Fees	\$250	\$240.00	\$250	Augsburg & One License
5941	Organ/Piano Maintenance	\$200	\$0.00	\$200	Rcvd donation in '24 for piano tuning
5942	AV Maintenance & Supplies	\$600	\$547.41	\$400	Batteries; etc; 2024 incl new sound amplifier
5944	Guest Preachers & Musicians	\$6,800	\$2,700.00	\$4,800	
5945	Hui Supplies	\$200	\$0.00	\$200	
	Total Worship & Music	\$9,230	\$4,190.24	\$6,990	
	TOTAL EXPENSES	\$246,758	\$236,539.53	\$248,028	
	TOTAL INCOME	\$240,801	\$253,725.32	\$264,868	
	NET SURPLUS (DEFICIT)	(\$5,957)	\$17,185.79	\$16,840	



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