



# *Christ Lutheran Church*

Mililani, Hawaii



## *Annual Report 2023*

**Rev. Keith Wolter, Pastor**

## A MESSAGE FROM PRESIDING BISHOP

**ELIZABETH EATON**



Dear friends in Christ,

Over the past year we have continued to experience changes in the world around us. Even as our church finds ways to adapt to this changing world, we find hope in the unchanging and always present promise of God’s love through Jesus Christ. We change and adapt not to conform to the world but because we believe that the gift of God’s Son is for the world, and that our congregations and worshiping communities are places to gather and be sent into the world, where we will tell the story of God’s love in word and deed.

The ministries of our congregations, our synods and the churchwide organization provide ways for the church to move beyond the boundaries of structures and geography and to share God’s love with people in our neighborhoods, our cities, our country and beyond. We engage in this ministry knowing that our church walks by faith, trusting in God’s promise in the gospel, and that we exist by and for the proclamation of this gospel word. In John 15:5, Jesus reminds us, “I am the vine; you are the branches. Those who abide in me and I in them bear much fruit, because apart from me you can do nothing.” We are connected by the promise that we do all through Christ and can do nothing apart from him.

God gives the Holy Spirit, who uses gospel proclamation — in preaching and sacraments, in forgiveness and in healing conversations — to create and sustain this faith. Just as we rely on God to sustain our faith, we rely on each other to sustain the ministries that offer God’s love to the world. Through your generosity to each expression of this church — your congregation, your synod and your churchwide organization — you add to our collective voice proclaiming God’s love for all.

I am grateful for your generosity over this last year. My gratitude spreads far beyond your generous financial gifts. You’ve shared your gifts of time through countless hours of volunteering, serving and accompanying. You’ve shared the gifts of your voices as we’ve tried to discover and learn how God is calling us to be the church now and into the future. And, finally, dear church, you have shared the gift of the realness of God’s love with the world around you. Be well, dear church, and stand steadfast in the promise of God’s love and grace as you take that promise with you into the world.

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



**“I am the vine; you are the branches. Those who abide in me and I in them bear much fruit, because apart from me you can do nothing. —John 15:5 “**



**Christ Lutheran Church  
Mililani, Hawaii**

**2023  
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 28, 2024 9:30 a.m.**

**Call to Order**

**Verify Quorum**

(need 20% of 67 voting members = 14)

**Opening Prayer**

**Approval of Minutes**

November 19th, 2023 Congregational Meeting

**Recognition of 2023 Council Members**

We would like to thank the following 2023 Council Members: Steve Peterson (President), David Rosetter (Vice– President), Anna Hamaguchi (Treasurer), Amanda Spangler (Secretary), Nelson Acosta, Jefery Spangler, Eileen Ward and Bekki Zaffke.

**Election of 2024 Council Members**

6 At Large Members (Nominated; Bekki Zaffke & Nelson Acosta).

**Installation of 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, Bekki Zaffke & at large members.

**Annual Reports**

Review & Accept

**New Business**

Budget Approval

Election of Delegates to Pacifica Synod Assembly  
(Held June 1st, 2024 at LCH & June 15th, 2024 via Zoom)

**Closing Prayer / Adjournment**





**Christ Lutheran Church Mililani**  
**Semi-Annual Congregational Meeting**  
**November 19, 2023**

Participants: Bud Jenkins, Nelson Acosta, Kathy Jans, Andrea Jans, Jean McMann, Steve Peterson, Amanda Spangler, Jefery Spangler, Marilyn Lee, Guirong Peterson, Joel Hamaguchi, Eileen Ward, Eric Melin, Sally Kino, Tom Poole, Elaine Schwilk & Anna Hamaguchi.

Call to Order at 9:14am

Quorum verified: see attached attendance sheets

Opening Prayer: Pastor Keith

Approval of Minutes from January 29<sup>th</sup> 2023 Congregational Meeting

Motioned: Bud

Seconded: Kathy

Accepted: All

Presidents Report by Steve

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

Nomination & Election of 2024 Council Members:

President-Anna Hamaguchi

Vice President-Dave Rosetter

Secretary-Steve Peterson

Treasurer-Andrew Zaffke

At Large Members-Fia Rosetter, Elaine Schwilk & Jean McMann

Motioned: Bud

Seconded: Paul

Accepted: All

Closing Prayer: Pastor Keith

Adjourned at 9:23am

## Statistics 2023

<b>Membership</b>	<b><u>Baptized</u></b>	<b><u>Confirmed</u></b>
Membership, end of 2022	84	67
Members Received in 2023	6	0
Members Removed in 2023	0	0
Total Membership, end of 2023	90	67

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	<b><u>2023</u></b>	<b><u>2022</u></b>
Child Baptisms	5 <i>(Liam Clauson, Caydence Magana, Charisse Magana, Elise Almaguer &amp; Eleanor Mohrmann)</i>	0
Confirmation	0	0
Deaths	0	3 <i>(Shirley Momiyama, Frank Vidmar &amp; Jim Collins)</i>
New Members	1 <i>(Esther Magana by Adult Baptism)</i>	1 <i>(Elaine Schwilk)</i>
Transferred	0	0

## Worship Attendance

<b>2023:</b>	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)
<b>2022:</b>	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)



	<b><u>2 Svcs &amp; On-line</u></b>		
<b>Easter 2023:</b>	<b>144</b>		
	<b><u>Eve*</u></b>	<b><u>Day*</u></b>	<b><u>Total*</u></b>
Christmas 2023	143	95	238
Christmas 2022	184	82	266

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





2023



*Congratulations!*

Congratulations to CLC's Sena Norton who was ordained into the ministry of word and Sacrament on September 24th, 2023.

\*Pastor Keith is pictured with attending Clergy in Salem, Oregon.



CLC's 2023 Annual Thanksgiving Food Drive was a huge success!

Thank you for your generous donations



In, 2023.....

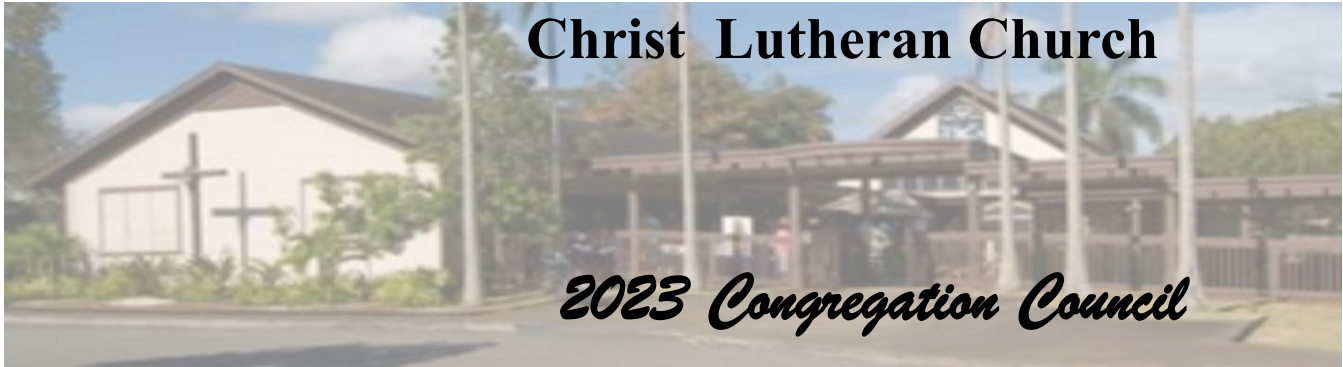
We said farewell and Godspeed to Chaplain Mark Weathers who took up his new duties at Camp Pendleton in California.

## What a Beautiful Parking Lot!

In 2023, CLC's parking lot was sealed and bumpers were relocated to provide wider spaces for our visitors, staff and members.

It's truly a beautiful site!





Listed below is the makeup of the 2023 Congregation Council and their terms in office:

<b>Office</b>	<b>Holder</b>	<b>Term Expires</b>
President	Steve Peterson	December 31, 2023
Vice-President	David Rosetter	December 31, 2023
Treasurer	Anna Hamaguchi	December 31, 2023
Secretary	Amanda Spangler	December 31, 2023
Council Member	Nelson Acosta	December 31, 2023
Council Member	Jefery Spangler	December 31, 2024
Council Member	Eileen Ward	December 31, 2024
Council Member	Bekki Zaffke	December 31, 2023

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 2023

**<sup>32</sup>But about that day or hour no one knows, neither the angels in heaven, nor the Son, but only the Father. <sup>33</sup>Beware, keep alert; for you do not know when the time will come. Mark 13:32-33**



Aloha Dear Friends & Members of CLC:

Throughout Scripture, Jesus & the writers of the New Testament urge their listeners to “Be alert!” and to “Keep Awake.” For we do not know the hour . . . . The above passage from Mark is a good example of this call from Jesus to us.

I have been talking about staying on our toes – being alert and keeping awake – for much of the latter part of 2023. A colleague of mine mentioned recently that we are in liminal times – on the threshold of something. I have used the term “inflection point,” meaning “a point at which a major or decisive change takes place.” (cf. Dictionary.com)

The year 2023 felt like we were on the threshold of something. It was the year we realized that there was no going back to 2019. Religion and politics, culture and society, economics and finance, climate and weather are all at an inflection point and we had better pay attention. We had better “keep awake” and “be alert.” The ride this year could get bumpy.

There is an acronym I used last year 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 using it again here.

**Stewardship** – as I said throughout the year, “We are doing okay financially.” Not great, not bad, but okay. Our cash reserves have dropped, since we had some major capital expenses, especially repairs for preschool accreditation and resealing the parking lot. Those expenses will not come due, for another five years. Our stewardship of our other resources has gone okay, too. We use stuff over and over. I would like to see us further expand our understanding of stewardship – to steward of all creation, that we our God’s stewards of the land, sea, and air.

**Worship** – this remains central to who we are: the Body of Christ, proclaiming in Word and sacrament God’s resurrecting love for us and all of creation. Attendance has remained steady, with members departing and new members arriving. My thanks to everyone who has kept things going, whether in the foreground or the background. Altar Guild, AV/IT, setup and cleanup, Assisting Ministers and supply preachers, and above all Emily and Tom for their wonderful ministry of music.

**Education** – Keiki School has revived! That is the big news for 2023. Mahalos to Bekki, Andrew, and Elaine for stepping up and jumping in. We want to spread the word and invite keiki six through twelve to join us in between worship services. Stay tuned this year for a men’s group and another “Lutheranism 101” session or two. We will also hold our Lenten soup suppers and Bible study, beginning Wednesday, February 21<sup>st</sup>, 6pm supper & 7pm study.

**Evangelism** – declaring God’s unconditional love for us in Christ is at the heart of the Lutheran Movement. “By grace alone” we are redeemed. I am more and more aware that that message has been lost on young people, who are abandoning organized religion in droves, mainly because of the legalistic hypocrisy and abuse they have felt and seen in churches. We used to “evangelize” by having babies who grew up to become church members. Not anymore. Think about who we are and whom you might invite to join us in worship and study, who might benefit from hearing about God’s love in Christ, all without condition.

*(continued on next page)*



**Property** – if we are not careful, this task can become all-consuming. Because it is a big responsibility. Resealing the parking lot, painting, lock repair, ongoing maintenance of a myriad of little-but-big things. My thanks to the Lawn Guyz, Paul and Russ especially for weekly tending to our two acres of the Garden of Eden. They have been faithful for years and I am grateful. They will be needing some help this year as travel plans and planned medical procedures are going to hinder their weekly work. So, if you can, please let us know if you can help out.

**Pastoral Duties** - It has been a busy year for me, especially with travel to the continent, both scheduled and unscheduled. The lifting of the pandemic state of emergency last spring certainly fired up a busy-ness that I am not sure I am appreciating yet. My thanks to all of you when my sister died unexpectedly in June and I had to go back to Ohio for her funeral. My thanks also when I came down with Covid, yet again on a plane flight. I am really not excited about travelling this year. I was exhausted early in the day for weeks after the Covid itself abated. I think it was a combination of delayed grief for my sister and, as the doctor said, a side effect of Covid. I finally started feeling more myself after Thanksgiving.

Finally, mahalo nui loa to my partner in Crime and Gospel, our Parish Administrator, Shelby Yuu, who has kept me – and many of us – awake, alert, and organized. I could not be doing what I am doing without her support and hard work.

Stay alert, siblings in Christ. We have accomplished much, but there is more ahead. And the ride could indeed get bumpy this year. I continue to pray for you. Please, pray for us.

Faithfully,



Rev Keith R Wolter.

Pictured Here:

Bishop Murray Finck presents Pastor Keith with the Medallion Congregation Award for CLC’s contribution to the Federal Chaplaincy Scholarship Endowment Fund. The presentation took place at the Pacifica Synod Assembly in Palm Desert, CA on May 6th, 2023.





## PRESIDENT'S ANNUAL REPORT 2023

It has been very enjoyable working with the other council members, but after several years in various council positions and 2 years as council president I decided to step away from that position and give someone else the opportunity to lead the council. I believe we will all be well served by our new council president, Anna Hamaguchi.

As we have in the past, the council and I would like to give a big thanks to all our volunteers. They are the members and non-members who do so many of the things necessary to keep the church going and stay within its budget.

In late 2022 the Council implemented the 3rd Sunday potluck held between services in hopes that there would be more personal interaction and the first and second service folks could get better acquainted. Those who participate meet members and non-members and enjoy each other's fellowship. We want to extend another invitation to everyone to take some time and join us between services.

In 2023 we seal coated the parking lot, moved the parking bumpers, and widened many spaces to make it easier to park and get in and out of cars.

There was a significant number of small repairs throughout the campus to ensure that Rainbow School met its accreditation requirements. This maintenance is necessary to keep good tenants.

Keiki Sunday school is back up and running this year. If you have keiki, please give it a try. If you know of someone looking for a church that has Keiki school, be sure to invite them to check it out.

This year we began the process of installing photo voltaic panels on the church and parsonage. Actual installation probably won't start until summer of 2024 as it takes time for engineering and permitting to take place.

We re-started the Christmas parade this year and it was well received by the community. CLC volunteers handed out Lei along the parade route and coffee, tea, and hot chocolate at the church.

Catechism is up and running with 4 of our youth attending this year.

In 2023, Church attendance has been steady and if we look at in person and on-line views, attendance has increased.

In the coming year the council looks forward to input from all of you. Reach out to any of us to help address your concerns. If there are opportunities to volunteer, please consider doing so.



Yours in Christ,

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

Steve Peterson  
CLC Council President

# I.H.S. ANNUAL REPORT 2023

Aloha CLC Members,

The IHS ministry team was again in full force during 2023, serving our community members who needed assistance. We served six times throughout the year and delivered over 2000 meals to residents of the Sumner Avenue men's shelter along with outlying shelters throughout the greater Honolulu area. It is always a pleasure to work with the staff at IHS and deliver much-needed assistance through our dinner serving.

This year we witnessed an increase in the cost of chicken at the grocery stores. At the onset of 2023, we went to the church council and asked for additional funding to not only cover the increase in chicken prices but to increase the amount of chicken we provided. With the approval from the church council, we increased our chicken donation to 200 pounds and were able to feed additional meals throughout the year.

With every program, there comes change. Jefery and Amanda Spangler have been running the CLC IHS ministry team since December 2017. As Jefery makes his transition out of military service in 2024, it is time to hand the baton off to another church member to continue doing the great work with IHS. Mr. Adam Palmer has accepted the call to carry on the CLC IHS ministry team and he began as the program manager in December of 2023. Jefery and Amanda would like to thank each patron that has supported the program and all the volunteers that made the mission a success during their tenure.

As the team prepares for another year of serving our community in 2024, we ask that everyone looks at what they can do to support this great program. From cookie donations to serving in the kitchen at IHS, there are so many rewarding ways to get involved. We look forward to continued service and providing this much-needed resource in our community.

Aloha,  
IHS Ministry Team



**A special Mahalo to the Spangler Family! Your faithfulness and stewardship to Christ, CLC and to the IHS community has not gone unrecognized. Mahalo to you and your family for the many years of service and dedication since 2017!**

**We are so thankful that Adam has accepted the role as program manager for the IHS Ministry. Welcome Adam! You are a blessing to CLC!**



## 2023 Rainbow School Annual Report

Rainbow School Mililani at Christ Lutheran Church has 33 students enrolled. There are 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 new director taking on the position after being a teacher here in the four-year-old class for 13 years. Tiffani Brooks and JerriLynn Raymond Ayau are the teachers in the other 3-year-old class and Ada Rivera is their aide with 11 children. Kammi Kama is the teacher in the four-year-old class.

Krystel Cortez, Raysa Phipps, and Rachel Scott are her aides with 22 children. Lehua Leahano is the floater for the 3 and 4-year-old classes. Kina Hensley is the teacher in the after-school program.

We are now re-accredited by the National Association for the Education of Young Children (NAEYC). The accreditation visit was in September. 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 2024 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 acquire another teacher as our existing staff are working towards that goal by obtaining the proper credentials. We will then be able to open the other 4-year-old class increasing our enrollment.

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 have opened up our school after COVID-19 restrictions for the past 3 years, as families are now allowed back on our premises while we are still maintaining frequent cleaning and sanitizing of our school and facility. We are now allowing visitors back onto campus such as Mililani High School, HFD, HPD, and Hawaii Theater for Youth. We are also started our extracurricular activities back up, such as Soccer Shots, Amazing Athletes, and Island Tumblers Gymnastics. We also saw the return of our annual Ohana Fun Day and potluck as well as our beloved Christmas Program.



Respectfully Submitted,  
Lailene Abalos-Calma, Director

## **2023 OPERATING RESULTS SUMMARY**

### **FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023**

Christ Lutheran Church had total operating revenue and support of \$237,416.39 for the twelve-month period ending December 31, 2023, \$3,386.92 higher than expenses of \$234,029.47. The actual operating gain of \$3,386.92 is \$573.92 more than the projected 2023 surplus of \$2,813.00.

Revenue totaled \$237,416.39 for the twelve-month period compared with \$222,986.23 the previous year, an increase of \$14,430.16 or 6.47 percent. Worship donations decreased by \$2,586.48 or 12.6 percent compared to 2022. Simply Giving donations saw an increase of \$1,585 or 7.8 percent. Pay It Forward donations rose by \$980. Numbered envelope donations increased \$5,069 from \$22,975 in 2022, to \$28,044 in 2023. Tithe.ly saw another increase to \$36,267, marking a continued trend in moving away from traditional giving mechanisms – numbered envelopes – to internet-based donation. Facility use and rental income remained consistent, only decreasing slightly by \$57.97 compared to 2022.

Expenses totaled \$234,029.47 for the twelve-month period compared with \$219,146.71 the previous year, an increase of \$14,882.29 or 6.8 percent. Despite this increase, expenses came under the 2023 budget by \$11,184.53.

Christ Lutheran Church is fortunate to be blessed by the tremendous efforts of Shelby Yuu, our Office Administrator; Carolyn Koehler, our Bookkeeper who maintained CLC's QuickBooks account in 2023; and Audra Furukawa, an independent CPA providing pro bono accounting support and review. Please find the following financial statements attached for your review:

2023 Balance Sheet  
2023 Income and Expense Report  
2024 Budget Detail with 2023 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, 2023**

	<b>Dec 31, 23</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
10000 · Bank of Hawaii	
10001 · General Funds	65,901.27
10002 · Building Fund	2,280.64
Total 10000 · Bank of Hawaii	68,181.91
10200 · MIF Legacy	2,464.46
10300 · Pay It Forward Matching	105.02
Total Checking/Savings	70,751.39
<b>Total Current Assets</b>	70,751.39
<b>Fixed Assets</b>	
Church	848,729.19
Church Equipment	12,881.41
Fence	14,004.97
Handbells	8,302.40
House	140,767.01
Lanai Extension	27,950.00
Land	658,157.04
Mililani Cemetery Plot	2,750.00
Office Equipment	2,886.86
Parking Lot	94,105.00
<b>Total Fixed Assets</b>	1,810,533.88
<b>TOTAL ASSETS</b>	<b>1,881,285.27</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
21000 · Designated Funds Payable	
21400 · Equipment	1,000.00
21000 · Designated Funds Payable - Other	400.00
Total 21000 · Designated Funds Payable	1,400.00
22000 · Security Deposits	
22100 · Cell Tower security deposit	15,000.00
22200 · Key Deposits	40.00
Total 22000 · Security Deposits	15,040.00
23000 · Pastors Continuing Ed carryover	1,582.31
Total Current Liabilities	18,022.31
<b>Long Term Liabilities</b>	
New Mortgage	350,827.26
Total Long Term Liabilities	350,827.26
<b>Total Liabilities</b>	368,849.57
<b>Equity</b>	
32000 · Unrestricted Net Assets	1,509,048.78
Net Income	3,386.92
<b>Total Equity</b>	1,512,435.70
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,881,285.27</b>

## Christ Lutheran Mililani Income & Expense Report - 2023

	Actuals 2022	Actuals 2023	Annual Budget 2023	% of 2023 Budget	Notes
<b>Income</b>					
<b>4100 · Contributions</b>					
4101 · Worship Donations	\$20,495.00	\$17,908.52	\$28,000	63.96%	
4102 · Simply Giving	\$20,250.00	\$21,835.00	\$28,000	77.98%	
4103 · Pay It Forward	\$240.00	\$1,220.00	\$240	508.33%	
4104 · Numbered Envelopes	\$22,975.00	\$28,044.00	\$30,000	93.48%	
4105 · Tithe.ly	\$28,174.69	\$36,267.09	\$30,000	120.89%	
4111 · Contract Facility Use Donations	\$89,260.49	\$91,136.00	\$90,300	100.93%	Incl Rainbow Sch, Kidney Fdnt, AACG
4121 · Other Donations	\$2,586.29	\$4,210.87	\$2,000	210.54%	
4124 · Thrivent Contributions	\$365.00	\$89.00	\$300	29.67%	
<b>Total 4100 · Contributions</b>	<b>\$184,346.47</b>	<b>\$200,710.48</b>	<b>\$208,840</b>	<b>96.11%</b>	
4200 · Rental Income	\$19,045.16	\$16,720.00	\$19,200	87.08%	
4210 · Cell Tower Income	\$19,584.00	\$19,975.68	\$19,976	100.00%	
Interest Income	\$10.60	\$10.23	\$11	93.00%	
<b>Total Income</b>	<b>\$222,986.23</b>	<b>\$237,416.39</b>	<b>\$248,027</b>	<b>95.72%</b>	
<b>Expense</b>					
<b>Administration</b>					
51148 · Copier Maintenance & Toner	\$5,082.28	\$4,880.68	\$6,000	81.34%	
51149 · Office	\$3,270.44	\$2,686.30	\$3,000	89.54%	
51150 · Equipment and Maintenance	\$136.12	\$316.84	\$330	96.01%	
51152 · Postage	\$713.52	\$543.88	\$650	83.67%	
51153 · Telephone	\$2,178.84	\$2,187.72	\$2,400	91.16%	
51154 · Mileage Reimbursement	\$29.37	\$2.62	\$50	5.24%	
51155 · Annual Report (DCCA)	\$3.50	\$3.50	\$5	70.00%	
51156 · Other	\$642.60	\$363.87	\$1,100	33.08%	
<b>Total Administration</b>	<b>\$12,056.67</b>	<b>\$10,985.41</b>	<b>\$13,535</b>	<b>81.16%</b>	
<b>Benevolence Remittance</b>					
51501 · Pacifica Synod dues	\$5,400.00	\$6,000.00	\$6,000	100.00%	
51502 · Hukilau dues	\$339.50	\$234.50	\$360	65.14%	
<b>Total Benevolence Remittance</b>	<b>\$5,739.50</b>	<b>\$6,234.50</b>	<b>\$6,360</b>	<b>98.03%</b>	

Continued on page 19

## Christ Lutheran Mililani Income & Expense Report - 2023

	Actuals 2022	Actuals 2023	Annual Budget 2023	% of 2023 Budget	Notes
<b>Building</b>					
5408 · Rental house repairs/ maintenance	\$1,302.57	\$857.79	\$1,800	47.66%	
5409 · Fire Detector & Security Sys- tem	\$2,205.96	\$2,584.12	\$2,240	115.36%	
5410 · Repairs and Maintenance	\$4,679.37	\$8,084.37	\$10,000	80.84%	
5411 · Mortgage	\$14,818.44	\$14,031.49	\$15,000	93.54%	Interest only on mtg
5412 · Property Insurance/Liability	\$4,034.46	\$4,417.47	\$4,500	98.17%	
5413 · Utilities - Electricity & Water	\$17,858.15	\$16,856.14	\$21,000	80.27%	
5414 · Property Tax	\$300.00	\$300.00	\$300	100.00%	
5416 · GET	\$2,199.16	\$1,838.22	\$1,770	103.85%	
5417 · Other	\$0.00	\$0.00	\$200	0.00%	
5418 · Management Fee	\$1,904.52	\$1,672.00	\$1,920	87.08%	
<b>Total Building</b>	\$49,302.63	\$50,641.60	\$58,730	86.23%	
<b>Christian Education</b>					
5516 · Adult Bible Study/Inquiry Class	\$0.00	\$0.00	\$150	0.00%	
5517 · Children's Church	\$0.00	\$0.00	\$400	0.00%	
5518 · Confirmation	\$87.72	\$168.38	\$150	112.25%	
5519 - Christian Education - Other	\$28.87	\$0.00	\$100	0.00%	
5520 - Sunday School	\$0.00	\$614.28	\$0	0.00%	
5523 · Lutheran Magazine/ Augsburg Pres	\$117.50	\$117.50	\$130	90.38%	
<b>Total Christian Education</b>	\$234.09	\$900.16	\$930	96.79%	
<b>Delegate Meetings</b>					
51401 · Hukilau	-\$0.01	\$0.00	\$100	0.00%	
51402 · Synod Assembly	\$3,267.51	\$1,763.76	\$3,400	51.88%	Incl airfare for pastor & delegates
51403 · Leadership Training (Pastor)	\$1,192.58	\$0.00	\$500	0.00%	
<b>Total Delegate Meetings</b>	\$4,460.08	\$1,763.76 #	\$4,000	44.09%	

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## Christ Lutheran Mililani Income & Expense Report - 2023

	Actuals 2022	Actuals 2023	Annual Budget 2023	% of 2023 Budget	Notes
<b>Evangelism and Outreach</b>					
5624 · Advertising	\$794.66	\$426.15	\$1,000	42.62%	
5625 · Benevolence	\$186.94	\$881.23	\$1,250	70.50%	
5627 · Other	\$30.17	\$108.48	\$50		Incl garden supplies
<b>Total Evangelism and Outreach</b>	<b>\$1,011.77</b>	<b>\$1,415.86</b>	<b>\$2,300</b>	<b>61.56%</b>	
<b>Fellowship</b>					
5728 · Supplies	\$0.00	\$0.00	\$300	0.00%	
5729 · Lei	\$130.84	\$271.08	\$150	180.72%	
5730 · Other	\$105.37	\$101.87	\$100	101.87%	
<b>Total Fellowship</b>	<b>\$236.21</b>	<b>\$372.95</b>	<b>\$550</b>	<b>67.81%</b>	
<b>Ministry</b>					
Sub total of Pastor's salary & benefits	\$58,295.87	\$64,502.01	\$64,502	100.00%	Salary now incl medicare
51362 · Pastor Auto Allowance	\$1,799.98	\$1,799.98	\$1,800	100.00%	
51363 · Pastor Professional Expenses	\$4,047.07	\$4,789.42	\$3,500	136.84%	
51364 · Pastor Self Empl. Tax offset	\$6,366.40	\$6,679.01	\$6,679	100.00%	
51366 · Pastor House Furnishings allowance	\$2,600.00	\$0.00	\$0	0.00%	Incl in salary
51367 · Pastor Continuing Education	\$1,567.44	\$1,200.00	\$1,200	100.00%	
51369 · Discretionary Fund	\$0.00	\$0.00	\$250	0.00%	
<b>Total Ministry</b>	<b>\$74,676.76</b>	<b>\$78,970.42</b>	<b>\$77,931</b>	<b>101.33%</b>	
<b>Staff</b>					
51257 · Staff Salaries/Wages	\$45,825.34	\$51,568.93	\$52,400	98.41%	
51258 · Employer Share - FICA	\$3,505.63	\$3,945.02	\$4,008	98.43%	
51260 · Health Insurance (incl Pastor)	\$0.00	\$0.00	\$0	0.00%	Medicare incl in salary
51261 · Retirement (incl Pastor)	\$13,675.41	\$13,317.24	\$15,000	88.78%	
51268 · Payroll Services	\$1,653.51	\$1,868.87	\$1,625	115.01%	
51269 · Workers Comp	\$1,053.48	\$1,264.46	\$1,000	126.45%	



## Christ Lutheran Mililani Income & Expense Report - 2023

	Actuals 2022	Actuals 2023	Annual Budget 2023	% of 2023 Budget	Notes
51270 · Temporary Disability Insurance	\$312.11	\$395.27	\$320	123.52%	
51275 - Unemployment Insurance		\$1,601.71	\$0	0.00%	
<b>Total Staff</b>	<b>\$66,025.48 #</b>	<b>\$73,961.50</b>	<b>\$74,353</b>	<b>99.47%</b>	
<b>Stewardship</b>					
5832 · Materials/Training	\$11.20	\$0.00	\$0	0.00%	
5833 · Offering Envelopes	\$90.93	\$147.31	\$100	147.31%	
5834 · Electronic Payment Charge	\$121.32	\$133.80	\$125	107.04%	
5835 · Credit Card Fees	\$1,048.77	\$1,182.42	\$1,100	107.49%	Incr in Tithely gifts results in this incr
<b>Total Stewardship</b>	<b>\$1,272.22</b>	<b>\$1,463.53</b>	<b>\$1,325</b>	<b>110.46%</b>	
<b>Worship and Music</b>					
5935 · Altar Supplies & Wine	\$8.27	\$122.28	\$300	40.76%	
5936 · Music	\$757.52	\$0.00	\$500	0.00%	
5937 · Devotionals	\$72.00	\$79.20	\$100	79.20%	
5939 · Subscriptions	\$585.96	\$585.96	\$600	97.66%	
5940 · Music Copyright Fee	\$235.00	\$240.00	\$250	96.00%	
5941 · Organ/Piano Maintenance	\$0.00	\$0.00	\$200	0.00%	
5942 · Audio Video Maint & Supplies	\$997.55	\$317.34	\$1,000	31.73%	
5944 · Sub Pastoral Services & Music	\$1,475.00	\$5,975.00	\$2,250	265.56%	Budget did not incl T Poole
5945 · Hui Supplies	\$0.00	\$0.00	\$0	0.00%	
<b>Total Worship and Music</b>	<b>\$4,131.30</b>	<b>\$7,319.78</b>	<b>\$5,200</b>	<b>140.77%</b>	
<b>Total Expense</b>	<b>\$219,146.71</b>	<b>\$234,029.47</b>	<b>\$245,214.00</b>	<b>95.44%</b>	
<b>Net Gain (Loss)</b>	<b>\$3,839.52</b>	<b>\$3,386.92</b>	<b>\$2,813.00</b>		

**Christ Lutheran Mililani  
2024 Budget - Detail**

A/C #	Description	2023 Budget	2023 Actual Totals	2024 Budget Proposal	Addl Information
<b><u>INCOME</u></b>					
4101	Worship Donations	\$28,000	\$17,908.52	\$22,000	
4102	Simply Giving	\$28,000	\$21,835.00	\$22,440	
4103	Pay it Forward	\$240	\$1,220.00	\$840	Donor giving \$20/mo; another donor almost monthly
4104	Numbered Envelopes	\$30,000	\$28,044.00	\$25,000	This has decreased due to more use of chg cds, cks
4105	Tithe.ly	\$30,000	\$36,267.09	\$40,250	26% incr 2023 over 2022; est 12% incr in 2024
4111	Contract Facility Use Donations	\$90,300	\$91,136.00	\$92,236	Incl Rainbow School, Kidney Friends, AACG, etc
4121	Other Donations	\$2,000	\$4,210.87	\$750	Incl Give Aloha, memorials, etc - Amazon Smile cxld; Final D Stewart trust pmt in 2023
4124	Thrivent Contributions	\$300	\$89.00	\$100	
	<b>Total contributions</b>	<b>\$208,840</b>	<b>\$200,710.48</b>	<b>\$203,616</b>	
4200	Rental Income	\$19,200	\$16,720.00	\$16,800	\$1400/mo apt rent
4210	Cell Tower Income	\$19,976	\$19,975.68	\$20,375	\$1697.93/mo rent (Verizon)
	Interest Income	\$11	\$10.23	\$10	
	<b>TOTAL INCOME</b>	<b>\$248,027</b>	<b>\$237,416.39</b>	<b>\$240,801</b>	

A/C #	Description	2023 Budget	2023 Actual Totals	2024 Budget Proposal	Add Information
<b>EXPENSES</b>					
51148	Copier Maintenance & Toner	\$6,000	\$4,880.68	\$5,000	Incl lease pmnts, maint contr, usage overages, etc
51149	Office	\$3,000	\$2,686.30	\$2,800	Ofc supp, data base, Constant Contact, Shep Staff, website, anti-virus, computer, etc
51150	Equipment & Maintenance	\$330	\$316.84	\$330	Computer, Geek Squad, AED maint
51152	Postage	\$650	\$543.88	\$575	
51153	Telephone	\$2,400	\$2,187.72	\$2,210	Spectrum (incl internet)
51154	Mileage reimbursement	\$50	\$2.62	\$5	For staff, not pastor
51155	Annual Rept (DCCA)	\$5	\$3.50	\$5	
51156	Administration - Other	\$1,100	\$363.87	\$750	Incl Xmas bonuses, etc
	<b>Total Administration</b>	<b>\$13,535</b>	<b>\$10,985.41</b>	<b>\$11,675</b>	
51501	Pacifica Synod dues	\$6,000	\$6,000.00	\$6,000	2023 rate \$500/mo; est same for 2024
51502	Hukilau dues	\$360	\$234.50	\$245	Per member fee; currently \$3.50 per member; culled memb in 2023
	<b>Total Benevolence Remittance</b>	<b>\$6,360</b>	<b>\$6,234.50</b>	<b>\$6,245</b>	
5408	Rental House Repr/Maint	\$1,800	\$857.79	\$1,100	Incl Terminix treatment \$207/qtr
5409	Fire Detector & Security System	\$2,240	\$2,584.12	\$2,500	Incl \$135/mo monitoring, \$710 for annual testing & permit renewal; est \$100 for addl batteries
5410	Repairs & Maintenance	\$10,000	\$8,084.37	\$10,000	Incl \$135/mo pest control; backflow tstg; 2023 incl plumbing repr, key repr & repl; lawn mower repr; considerable exp for presch re-certification
5411	Mortgage	\$15,000	\$14,031.49	\$14,100	Approx \$1,175/mo interest
5412	Prop & Liab Insurance	\$4,500	\$4,417.47	\$4,650	\$1139/qtr + est 8% incr for last pmt of yr
5413	Utilities - Electricity & Water	\$21,000	\$16,856.14	\$18,400	2024 is 5% incr over 2023 est
5414	Property Tax	\$300	\$300.00	\$300	
5416	Genl Excise Tax	\$1,770	\$1,838.22	\$1,785	4.5% Tax on Apt rental & cell tower rental rcpts
5417	Building - Other	\$200	\$0.00	\$100	Unsure what this is used for; no exp from this a/c in past 2 yrs.
5418	Management Fee	\$1,920	\$1,672.00	\$1,680	10% monthly fee on apt rental
	<b>Total Building</b>	<b>\$58,730</b>	<b>\$50,641.60</b>	<b>\$54,615</b>	

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**Christ Lutheran Mililani  
2024 Budget - Detail**

A/C #	Description	2023 Actual		2024 Budget Proposal	Addl Information
		Budget	Totals		
5516	Adult Bible Study/Inquiry Class	\$150	\$0.00	\$100	
5517	Children's Church	\$400	\$0.00	\$0	Funds now used by Sunday School
5518	Confirmation	\$150	\$168.38	\$150	
5519	Christian Education - Other	\$100	\$0.00	\$100	Previous budget was for Puppet Ministry
5520	Sunday School	\$0	\$614.28	\$800	Replaces budget for Children's Church; 2024 amt requested by Pastor Keith
5523	Lutheran Magazine	\$130	\$117.50	\$130	Living Lutheran magazine
	<b>Total Christian Education</b>	<b>\$930</b>	<b>\$900.16</b>	<b>\$1,280</b>	
51401	Hukilau meetings	\$100	\$0.00	\$0	Hukilau generally covers expenses
51402	Synod Assembly	\$3,400	\$1,763.76	\$500	2023 incl. travel exp. No in person assembly in 2024
51403	Leadership Training (Pastor)	\$500	\$0.00	\$400	2023 amt per Pastor; not used so less for 2024
	<b>Total Delegate Meetings</b>	<b>\$4,000</b>	<b>\$1,763.76</b>	<b>\$900</b>	
5624	Advertising	\$1,000	\$426.15	\$500	Incl banners, ads, etc
5625	Benevolence	\$1,250	\$881.23	\$600	2023 incl \$500 gift to Reconciling Works
5627	Evangelism - Other	\$50	\$108.48	\$100	Bday cards; garden supplies
	<b>Total Evangelism &amp; Outreach</b>	<b>\$2,300</b>	<b>\$1,415.86</b>	<b>\$1,200</b>	
5728	Fellowship Supplies	\$300	\$0.00	\$150	Currently a parishioner donates coffee supplies
5829	Lei	\$150	\$271.08	\$200	Visitor lei; lei for guests & spec occasions
5830	Fellowship - Other	\$100	\$101.87	\$100	Cake for special occasions, etc
	<b>Total Fellowship</b>	<b>\$550</b>	<b>\$372.95</b>	<b>\$450</b>	
51361	Pastor Remuneration	\$64,502	\$64,502.01	\$67,538	Salary incl Medicare; Est 3% incr for 2024
51362	Pastor Auto Allowance	\$1,800	\$1,799.98	\$1,800	
51363	Pastor Professional Expenses	\$3,500	\$4,789.42	\$3,500	2023 incl approx \$1380 for gift & travel for Sena's ordination
51364	Pastor Self Empl. Tax offset	\$6,679	\$6,679.01	\$6,880	7.65% of salary, auto & hsg allow & fair mkt value hse
51366	Pastor Housing Allowance	\$0	\$0.00	\$0	This was for furnishings; added to Pastor's salary
51367	Pastor Continuing Educ.	\$1,200	\$1,200.00	\$1,200	Amt determined by letter of call
51369	Discretionary Fund	\$250	\$0.00	\$150	
51370	Flexible Spending Acct	\$0	\$0.00	\$0	Pmts to Portico & deducted from salary offset
	<b>Total Ministry</b>	<b>\$77,931</b>	<b>\$78,970.42</b>	<b>\$81,068</b>	



<u>A/C #</u>	<u>Description</u>	<u>2023 Budget</u>	<u>2023 Actual Totals</u>	<u>2024 Budget Proposal</u>	<u>Addl Information</u>
51257	Staff Salaries/Wages	\$52,400	\$51,568.93	\$55,620	Admin (25 hr/wk), pianist (Sun +3), bkkpr (20 hr/mo); est 3% incr in 2024 (2023 did not incl allow for vacation coverage)
51258	Employer Share - FICA	\$4,008	\$3,945.02	\$4,255	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	\$13,317.24	\$15,000	Pastor only
51268	Payroll Service fees	\$1,625	\$1,868.87	\$1,900	Rate increased mid-year in 2023
51269	Workers Comp Insur	\$1,000	\$1,264.46	\$1,400	
51270	Temp Disability Insur	\$320	\$395.27	\$432	0.8% of non-pastoral salaries based on prior yr wages
51275	Unemployment Insurance	\$0	\$1,601.71	\$0	2023 exp was for benefits during Covid in 2020
	<b>Total Staff</b>	<b>\$74,353</b>	<b>\$73,961.50</b>	<b>\$78,607</b>	
5633	Offering Envelopes	\$100	\$147.31	\$150	
5834	Electronic Payment Fee	\$125	\$133.80	\$138	
5635	Credit Card Fees	\$1,100	\$1,182.42	\$1,200	This increase comes w/ increase in giving by chg cd
	<b>Total Stewardship</b>	<b>\$1,325</b>	<b>\$1,463.53</b>	<b>\$1,488</b>	
5935	Altar Supplies & Wine	\$300	\$122.28	\$250	Parishioner donates most of this
5936	Music	\$500	\$0.00	\$250	
5937	Devotionals	\$100	\$79.20	\$80	Incl Christ in Our Home qtrly
5939	Subscriptions	\$600	\$585.96	\$600	Sunday & Seasons; Zoom
5940	Music Copyright Fees	\$250	\$240.00	\$250	Augsburg & One License
5941	Organ/Piano Maintenance	\$200	\$0.00	\$200	Piano not tuned in 2023; needs tuning in 2024
5942	AV Maintenance & Supplies	\$1,000	\$317.34	\$600	Batteries; cyberlink renewal; etc
5944	Guest Preachers & Musicians	\$2,250	\$5,975.00	\$6,800	No budget in 2023 for sub pianist
5945	Hui Supplies	\$0	\$0.00	\$200	Hui to be resurrected in 2024
	<b>Total Worship &amp; Music</b>	<b>\$5,200</b>	<b>\$7,319.78</b>	<b>\$9,230</b>	
	<b>TOTAL EXPENSES</b>	<b>\$245,214</b>	<b>\$234,029.47</b>	<b>\$246,758</b>	
	<b>TOTAL INCOME</b>	<b>\$248,027</b>	<b>\$237,416.39</b>	<b>\$240,801</b>	
	<b>NET SURPLUS (DEFICIT)</b>	<b>\$2,813</b>	<b>\$3,386.92</b>	<b>(\$5,957)</b>	



Evangelical  
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