

Hoja de Balance

ST.MARK'S LUTHERAN CHURCH

Balance Sheet

As of December 31, 2021

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01/09/22
Accrual Basis

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10000 · CURRENT ASSETS	
10100 · Petty Cash-Office	100.00
10200 · Union Bank-Checking	184,218.46
10300 · Mission Investment Fund	309.68
Total 10000 · CURRENT ASSETS	184,628.14
10201 · Union Bank Money Market	
10201.1 · Reserve Facilities	105,832.72
10201.2 · Reserve Pastoral Insurance	25,000.00
10201.4 · Money Market Main	30,489.45
Total 10201 · Union Bank Money Market	161,322.17
10400 · Restricted Accounts	
10401 · Banner Bank - Endowment	1,305.00
10402 · Thrivent Investment	154,755.11
Total 10400 · Restricted Accounts	156,060.11
Total Checking/Savings	502,010.42
Total Current Assets	502,010.42
Fixed Assets	
FIXED ASSETS	
12100 · Land and Building	5,495,000.00
12300 · Furniture,Fixtures & Equip	826,000.00
Total FIXED ASSETS	6,321,000.00
Total Fixed Assets	6,321,000.00
Other Assets	
OTHER ASSETS	
14200 · Deposits & Prepaid Expenses	
14205 · Prepaid Insurance	4,711.69
Total 14200 · Deposits & Prepaid Expenses	4,711.69
Total OTHER ASSETS	4,711.69
Total Other Assets	4,711.69
TOTAL ASSETS	6,827,722.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	900.80
Total Accounts Payable	900.80
Credit Cards	
20800 · Union Bank CC	1,563.51
Total Credit Cards	1,563.51
Other Current Liabilities	
CURRENT LIABILITES	
OTHER CURRENT LIABILITIES	
20700 · Security Deposit	400.00
Total OTHER CURRENT LIABILITIES	400.00

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PAYROLL LIABILITIES	
21001 · Payroll Liabilities	2,329.88
Total PAYROLL LIABILITIES	2,329.88
Total CURRENT LIABILITIES	2,729.88
DESIGNATED FUND/ACTIVITIES	
ACTIVITIES	
34300 · Evangelism	519.11
34500 · Thursday Quilters	3,971.53
34600 · Coffee	813.00
34700 · WELCA	2,024.73
Total ACTIVITIES	7,328.37
DESIGNATED FUNDS	
30215 · Buildings and Grounds	7,330.00
30255 · Hearing Aid Fund	175.00
30330 · Project Hand	7,584.75
30340 · Designated Hispanic Ministry	28,020.12
30400 · Pastor's Discretionary Fund	1,994.09
31180 · Memorial Garden Project	2,769.00
32010 · Worship/Altar	120.00
32030 · Worship/Flowers	395.23
32050 · Worship/Organ	16,571.00
32080 · Angel Tree	708.24
33070 · Youth	1,715.65
33071 · Prayer Quilt Ministry	3,154.16
33073 · Christmas in October	599.00
33910 · Grants	1,604.93
34000 · Gift Clearing Account	8,100.00
34100 · Appreciation Fund	995.21
Total DESIGNATED FUNDS	81,836.38
RESTRICTED FUNDS	
37000 · Endowment Fund	154,755.11
Total RESTRICTED FUNDS	154,755.11
Total DESIGNATED FUND/ACTIVITIES	243,919.86
Total Other Current Liabilities	246,649.74
Total Current Liabilities	249,114.05
Total Liabilities	249,114.05
Equity	
EQUITY	
38000 · Church Equity	5,847,940.75
Total EQUITY	5,847,940.75
39000 · Retained Earnings	681,583.09
Net Income	49,084.22
Total Equity	6,578,608.06
TOTAL LIABILITIES & EQUITY	6,827,722.11

Actual en comparacion con el presupuesto anual
 Diciembre de 2021 Hasta la fecha

St. Mark's Lutheran Church
 Actual vs Annual Budget
 December 2021 Year to Date

	<u>Year to Date</u>	<u>Prev Year Comp</u>	<u>Annual Budget</u>	<u>% of Budget</u>
INCOME				
Envelopes	263,732	237,073	240,000	110%
Spanish Ministry	13,607	8,867	10,000	136%
Loose Offering	2,031	181	1,000	203%
TOTAL MEMBER GIVING	279,370	246,121	251,000	111%
Other Income	-	1,037	1,200	0%
Thrivent Choice	1,993	2,812	3,500	57%
Interest Income	134	132	100	134%
FACILITY USE FEES				
Lutheran Social Services	8,100	8,100	8,100	100%
Areumdaun Church	18,000	18,000	18,000	100%
Glory Lutheran Church	7,860	7,200	7,200	109%
Other Users	1,510	2,681	3,200	47%
TOTAL FACILITY USE FEES	35,470	35,981	36,500	97%
MISCELLANEOUS INCOME				
Verizon Income	-	23,090	-	
TOTAL INCOME	316,967	309,172	292,300	108%
OPERATING EXPENSE				
SALARIES & BENEFITS				
Clergy Salary	29,250	52,432	31,000	94%
Clergy Housing Allowance	40,083	39,720	36,000	111%
Clergy Professional Expenses	427	-	1,700	25%
Clergy Auto Allowance	-	-	-	
Clergy Pension, Med,Dis	17,696	9084	17,758	100%
Clergy Continuing Education	303	-	1,000	30%
TOTAL CLERGY	87,759	101,236	87,458	100%
Staff Salaries	76,042	63,712	78,338	97%
TOTAL SALARIES & BENEFITS	163,801	164,948	165,796	99%
INDEPENDENT CONTRACTORS				
Music Director	19,925	9,750	19,500	102%
Youth Pastor	176	-	-	
Independent Contract Musicians	1,050	1,950	900	117%
Supply Pastors	-	450	1,225	0%
Independent Worship Tech.	450	332	-	
Contract Visitation Pastor	-	175	-	
Contract Accounting Services	4,000	-	6,000	67%
Payroll Taxes	5,797	5,271	5,993	97%
TOTAL INDEPENDENT CONTRACTORS	31,399	17,929	33,618	93%
ADMINISTRATION				
Property Taxes	358	523	370	97%
Payroll Expense	1,200	1,563	1,200	100%
Bank Charge	162	109	100	162%
Computer Equipment & Supplies	1,283	-	1,000	128%
Insurance	8,500	11,654	10,000	85%
Copier-Lease & Supplies	3,086	6,161	1,800	171%
Loan Interest Expense	-	6,039	-	
Office Supply & Printing	4,625	1,955	1,500	308%
Outside Services	-	2044	-	
Postage	277	-	300	92%
Mileage Reimbursement Staff	-	631	2,000	0%
Miscellaneous	-	80	250	0%
TOTAL ADMINISTRATION	19,491	30,759	18,520	105%

	<u>Year to Date</u>	<u>Prev Year Comp</u>	<u>Annual Budget</u>	<u>% of Budget</u>
BUILDINGS & GROUNDS				
Building Maintenance	18,202	9,452	10,000	182%
Termite Protection Program	3,179	1,012	3,200	99%
Utilities	18,962	17,785	20,000	95%
Miscellaneous	-	859	-	
TOTAL BUILDINGS & GROUNDS	40,344	29,108	33,200	122%
EDUCATION				
Christian Education	960	-	1,500	64%
TOTAL EDUCATION	960	-	1,500	64%
COUNCIL				
Council & Conventions	844	204	1,800	47%
TOTAL COUNCIL	844	204	1,800	47%
EVANGELISM & FELLOWSHIP	1,266	492	1,200	106%
WORSHIP				
Altar & Communion Supply	1,018	409	700	145%
Music	1,749	205	1,000	175%
Worship Materials	6,241	2,132	2,500	250%
Miscellaneous	-	2,221	-	
TOTAL WORSHIP	9,008	4,966	4,200	214%
PROGRAMS				
Youth Ministry	1,449	318	2,000	72%
TOTAL PROGRAMS	1,449	318	2,000	72%
SYNOD BENEVOLENCE	24,000	20,000	24,000	100%
MISSION	-	-	2,500	0%
TOTAL EXPENSES	292,563	268,724	288,334	101%
NET ORDINARY INCOME	24,404	40,448	3,966	615%
OTHER INCOME				
PPP LOAN	25,000			
TOTAL OTHER INCOME	25,000			
OTHER EXPENSE				
RESERVE FACILITIES EXPENSE	320			
TOTAL OTHER EXPENSE	320			
NET INCOME	49,084			

<u>CASH ACCOUNT BALANCES</u>	
Petty Cash Office	100
Union Bank Checking	184,218
Union Bank MMDA	161,322
Mission Investment	310
Banner Bank - Endowment	1,305
Thrivent Investment	154,755
Total Cash Balances 12/31/21	502,010
Less Designated/Activity Funds	243,920
Less Facilities Reserve	105,833
Less Pastoral Insurance	25,000
Total Available Cash 12/31/21	127,257

Proyecto de presupuesto para 2022

	Año que termina el 31/12/20	Año que termina el 31/12/21	Presupu esto 2021	Proyecto de presupuesto para 2022
<u>INGRESO</u>				
Sobres	237,073	263,732	240,000	290,000
Ministerio español	8,867	13,607	10,000	18,000
Ofrenda suelta	181	2,031	1,000	1,550
TOTAL DE DONACIONES DE MIEMBROS	246,121	279,370	251,000	309,550
Otros Ingresos (Especial)	1,037		1,200	
Opción Thrivent	2,812	1,993	3,500	2,500
Ingresos por intereses	132	134	100	150
TARIFAS DE USO DE LAS INSTALACIONES				
Servicios Sociales Luteranos	8,100	8,100	8,100	8,100
Iglesia de Areumdaun	18,000	18,000	18,000	18,000
Iglesia Luterana Glory	7,200	7,860	7,200	7,200
Tarifas de uso de instalaciones-Otros	2,681	1,510	3,200	2,700
TARIFAS TOTALES DE USO DE LA INSTALACIÓN	35,981	35,470	36,500	36,000
INGRESOS VARIOS				
Ingresos de Verizon	23,090			
INGRESOS TOTALES	309,173	316,967	292,300	348,200
<u>EXPENSAS</u>				
SALARIOS Y BENEFICIOS				
Salario del clero	52,432	29,250	31,000	26,475
Subsidio de vivienda para el clero	39,720	40,083	36,000	52,950
Pensión del Clero, Médica, Discapacidad	9,084	17,696	17,758	19,403
Gastos profesionales del clero		427	1,700	1,700
Educación Continua - Pastor		303	1,000	1,000
Clero total	101,236	87,759	87,458	101,528
Sueldos del personal	63,712	76,042	78,338	123,192
SALARIOS Y BENEFICIOS TOTALES	164,948	163,801	165,796	224,720
Contratistas Independientes				
Director Musical	9,750	19,925	19,500	
Otros músicos	1,950	1,050	900	1,500
Pastores de Suministros	450		1,225	700
Contabilidad		4,000	6,000	6,000
Pastor de Visitas/Pastor de Jóvenes	175	176		
Técnico de Adoración	332	450		
Total de contratistas independientes	12,657	25,601	27,625	8,200
Impuestos sobre la nómina	5,271	5,797	5,993	9,424
SALARIOS Y BENEFICIOS TOTALES	182,876	195,199	199,414	242,344

ADMINISTRACIÓN				
Impuestos a la Propiedad	523	358	370	500
Gastos de nómina	1,563	1,200	1,200	1,200
Cargo bancario	109	162	100	100
Equipos y suministros informáticos		1,283	1,000	1,000
Seguro	11,654	8,500	10,000	12,000
98 Copiadora-Arrendamiento y				
Suministros	6,161	3,086	1,800	3,000
Gastos por intereses de pago del				
préstamo	6,039			
Suministros de oficina e impresión	1,955	4,625	1,500	5,000
Servicios externos	2,044			
Franqueo		277	300	300
Kilometraje Reimb. Personal	631		2,000	2,000
Gastos de administración varios	80		250	
ADMINISTRACIÓN TOTAL	30,759	19,491	18,520	25,100
EDIFICIOS Y TERRENOS				
Mantenimiento de edificios	9,451	18,202	10,000	15,000
Programa de Protección de Termitas	1,012	3,179	3,200	3,200
Utilidades	17,785	18,962	20,000	20,000
Misceláneo	859			
TOTAL DE EDIFICIOS Y TERRENOS	29,107	40,343	33,200	38,200
EDUCACIÓN CRISTIANA				
CONSEJO Y CONVENCIONES	204	844	1,800	1,800
EVANGELISMO Y COMPAÑERISMO	492	1,266	1,200	2,500
ADORACION				
Suministro de altar y comunión	409	1,018	700	700
Música de adoración	205	1,749	1,000	1,500
Materiales de adoración	4,353	6,241	2,500	2,500
ADORACIÓN TOTAL	4,967	9,008	4,200	4,700
PROGRAMAS				
JUVENTUD	318	1,449	2,000	2,000
BENEVOLENCIA SINODAL	20,000	24,000	24,000	29,000
MISIÓN			2,500	
GASTO TOTAL	268,723	292,560	288,334	347,144
Ingresos netos	40,450	24,407	3,966	1,056
PAGO DEL PRINCIPAL DEL PRÉSTAMO	27,422			
Flujo de caja neto	13,028	24,407	3,966	1,056