

Union Evangelical Lutheran Church  
**Income and Expense Statement**  
GENERAL FUND  
For the Year Ended December 31, 2022

Current Period

INCOME

CONTRIBUTIONS	
UNRESTRICTED	\$301,064.01
DESIGNATED GIFTS	17,146.57
Subtotal Contributions	318,210.58
INVESTMENT INCOME	144.07
TOTAL INCOME	318,354.65

EXPENSES

PERSONNEL	
SALARIES	\$156,241.28
BENEFITS	78,315.74
MISCELLANEOUS PERSONNEL	13,772.04
Subtotal Personnel	248,329.06
GENERAL & ADMINISTRATIVE	
OFFICE EXPENSES	13,491.94
PROPERTY	57,925.17
Subtotal General & Administrative	71,417.11
BENEVOLENCE/MISSION	11,350.00
PROGRAMMING & COMMITTEES	
COMMUNICATION	14.95
EDUCATION	1,367.75
CHRISTIAN LIFE TEAM	113.50
FELLOWSHIP	387.06
SOCIAL MINISTRY	1,150.32
SYNOD ASSEMBLY DELEGATES	198.00
WORSHIP/MUSIC	6,239.49
YOUTH MINISTRY	3,754.29
CONTINGENCY FUND	165.40
Subtotal Programming & Committees	13,390.76
PAYMENTS-DESIGNATED GIFTS	6,210.65
MISCELLANEOUS	-2,014.33
TOTAL EXPENSES	348,683.25
EXCESS INCOME/EXPENSES	-\$30,328.60

**Union Evangelical Lutheran Church**  
 Unrestricted General Fund Giving  
 For the Month Year Ended December 31, 2022

		2022	2021	Change (\$)	% + (-)
January	5	21,395.33	23,981.34		
February	4	18,933.05	24,974.07		
March	4	23,376.47	27,257.15		
April	4	28,822.40	26,864.20		
May	5	26,542.25	26,348.12		
June	4	21,281.28	20,778.49		
July	5	26,559.69	29,690.60		
August	4	23,942.16	28,834.23		
September	4	19,334.63	25,382.61		
October	5	23,750.10	31,441.73		
November	4	27,828.84	23,018.90		
December	4	39,297.81	40,364.91		
<b>Year-to-Date</b>		<b>301,064.01</b>	<b>328,936.35</b>	<b>(27,872.34)</b>	<b>-8.47%</b>
<b>Total Budget for Unrestricted Giving</b>		<b>375,253.65</b>	<b>358,392.37</b>		
<b>YTD as % of Budget</b>		<b>80.23%</b>	<b>91.78%</b>		

Union Evangelical Lutheran Church  
**Consolidated Balance Sheet**  
 12/31/2022

*year end*

ASSETS

CASH

Neffs National Bank	\$125,244.53
Money Market	272,943.65

OTHER CASH

Petty Cash	30.00
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SAVINGS ACCOUNT

Office Equipment Savings	3,169.16
AV Equipment Escrow Acct.	2,018.56

Subtotal Savings Account	5,187.72
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Subtotal Cash	403,405.90
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INVESTMENT ACCOUNTS

Thrivent Mutual Funds	153,752.66
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OTHER ASSETS

Equipment	30,227.06
New Worship Facility	3,736,529.85

Subtotal Other Assets	3,766,756.91
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TOTAL ASSETS	\$4,323,915.47
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LIABILITIES

PAYROLL TAXES PAYABLE

Fed Inc Tax Withholding	\$3,441.79
FICA Withholding	422.26
Medicare Tax Withholding	-659.36
PA Income Tax Withholding	-1,365.68
Parkland EIT Withholding	973.24
Local Services Tax	-25.95
AAL - 403(b)	-2,412.43
Pension Contribution	-1,439.70
Medical Care FSA	0.36
Supp Life Insur.-taxable	-3.19

Subtotal Payroll Taxes Payable	-1,068.66
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TOTAL LIABILITIES	-1,068.66
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FUND BALANCE

Fund Balance	\$2,332,760.84
Beginning Balance	405,333.39
Transfers In (Out)	1,589,994.71

Subtotal Fund Balance	4,328,088.94
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Transfers In (Out)	-3,104.81
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TOTAL FUND BALANCE	4,324,984.13
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TOTAL LIABILITIES AND FUND BALANCE	\$4,323,915.47
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December 31, 2022

	A	B	C	D	E	F	G	H
1	<b>Money Market</b>							
2				<b>Inter. Avail.</b>		<b>Balance</b>	<b>Principal</b>	
3	<b>Krause Disaster Relief</b>			10309.71		22,289.71	11980.00	
4	<b>Benevolent Endowm</b>			3400.99		23,400.99	20000.00	
5	<b>Lloyd Memorial</b>			86.61		9,351.61	9265.00	
6	<b>Henry Scholarship</b>			16057.34		41,057.34	25000.00	
7	<b>Living Legacy</b>			-238.41		-238.41		
8	<b>Klotz Scholarship</b>			147.90		70,147.90	70000.00	
9	<b>Stewardship Growth</b>			-1720.94		66,779.06	68500.00	
10	<b>Wilson &amp; Emma Snyder Memorial</b>			155.45		40,155.45	40000.00	
11								
12	<b>Subtotal Investment Accounts</b>			28198.65		<b>\$ 272,943.65</b>	244745.00	
13								
14								
15	<b>Thrivent Accounts</b>							
16								
17	<b>Living Legacy Fund</b>					<b>\$ 153,752.66</b>	140834.77	
18	<b>Mission Support</b>			6804.63				
19	<b>Staff &amp; Program Development</b>			11147.14				
20	<b>Capital Development</b>			-167.67				
21	<b>Music Ministry</b>			-2078.79				
22	<b>LL expenditures checking</b>			-2549.01				
23	<b>LL expenditures Money Market</b>			-238.41				
24								
25								
26		*	(January 1 - March 31, 2022)			*	(April 1 - June 30, 2022)	
27			\$179,300.34				\$169,508.90	
28		charges	-256.88			charges	-246.48	
29		gain/decline	-9534.56			gain/decline	-15930.28	
30			<b>\$169,508.90</b>				<b>\$153,332.14</b>	
31								
32		*	(July 1 - Sept. 30, 2022)			*	(Oct. 1 - Dec. 31, 2022)	
33			\$153,332.14				\$148,084.50	
34		charges	-237.59			charges	-227.55	
35		gain/decline	-5010.05			gain/decline	5895.71	
36			<b>\$148,084.50</b>				<b>\$153,752.66</b>	

Union Evangelical Lutheran Church  
**Income and Expense Statement**  
 GENERAL FUND  
 For the Year Ended December 31, 2022

	Current Period	Annual Budget	Annual Budget Diff.
<b>INCOME</b>			
<b>CONTRIBUTIONS</b>			
<b>UNRESTRICTED</b>			
Weekly Envelope Offering	\$275,171.14		
General Basket Offering	7,616.87		
Communion Offering	1,897.00		
Initial Offering	294.00		
Lenten Offering	595.00		
Ash Wednesday	480.00		
Easter	2,995.00		
Christmas	11,280.00		
Good Friday	423.00		
Maundy Thursday	312.00		
 Subtotal Unrestricted	 301,064.01		
 <b>DESIGNATED GIFTS</b>			
Bulletin Sponsors	704.42		
Flower Sponsors	2,164.48		
Poinsettias	190.00		
Use of Family Life Center	7,739.29		
Sacred Voices	6,348.38		
 Subtotal Designated Gifts	 17,146.57		
 Subtotal Contributions	 318,210.58		
 <b>INVESTMENT INCOME</b>			
Checking Account Interest	135.39		
Office Equipment Saving Interest	5.22		
AV Equipment Escrow Interest	3.46		
 Subtotal	 144.07		
 <b>TOTAL INCOME</b>	 318,354.65		
 <b>EXPENSES</b>			
<b>PERSONNEL</b>			
<b>SALARIES</b>			
Pastor's Salary	\$40,661.13	\$40,661.13	\$0.00
Director of Music Min.	33,475.00	33,475.00	0.00
Asst. to Pastor/Treasurer	29,496.15	49,089.05	19,592.90
Office Assistant's Salary	34,440.00	33,280.00	-1,160.00
Sexton	15,028.00	15,018.51	-9.49
Faith Form. Coordinator	3,141.00	0.00	-3,141.00
 Subtotal Salaries	 156,241.28	 171,523.69	 15,282.41

Union Evangelical Lutheran Church  
**Income and Expense Statement**  
 GENERAL FUND  
 For the Year Ended December 31, 2022

	Current Period	Annual Budget	Annual Budget Diff.
<b>BENEFITS</b>			
Pastor's Housing	26,000.00	26,000.00	0.00
Pastor's Social Security	5,000.00	5,000.00	0.00
Staff's Auto Reimbursemt	298.35	1,000.00	701.65
Pastor's Pension	47,017.39	47,306.76	289.37
 Subtotal Benefits	 78,315.74	 79,306.76	 991.02
 <b>MISCELLANEOUS PERSONNEL</b>			
Supply Organists	0.00	800.00	800.00
Retirement	3,662.43	4,869.71	1,207.28
Workmen's Compensation	225.75	1,100.00	874.25
Soc.Sec./Med. Tax Payment	9,333.86	10,011.49	677.63
Supply Pastor	550.00	1,400.00	850.00
 Subtotal Miscellaneous Personnel	 13,772.04	 18,181.20	 4,409.16
 Subtotal Personnel	 248,329.06	 269,011.65	 20,682.59
 <b>GENERAL &amp; ADMINISTRATIVE</b>			
<b>OFFICE EXPENSES</b>			
Equipment Maintenance	4,248.89	4,200.00	-48.89
Telephone	1,813.56	2,300.00	486.44
Computer support	2,582.51	4,200.00	1,617.49
Supplies	2,694.54	5,500.00	2,805.46
Postage	945.91	1,700.00	754.09
Office Equipment Escrow	500.00	500.00	0.00
Administrative Fees	706.53	900.00	193.47
 Subtotal Office Expenses	 13,491.94	 19,300.00	 5,808.06
 <b>PROPERTY</b>			
Bd. of Gov.- Union Church	800.00	800.00	0.00
Property Tax on Land	17.97	20.00	2.03
Insurance	10,052.50	7,567.00	-2,485.50
Electric/Heat	24,065.01	20,000.00	-4,065.01
Janitorial Supplies	1,750.69	1,800.00	49.31
Water	494.12	500.00	5.88
Repairs & Maintenance	2,418.65	9,000.00	6,581.35
Snow Plowing & Removal	11,180.00	6,000.00	-5,180.00
Lawn Care Supplies	3,920.00	5,000.00	1,080.00
Propane Fuel	1,538.45	1,500.00	-38.45
Elevator Inspection	130.00	900.00	770.00
Fire Extinguisher Inspect	52.50	100.00	47.50
Hood Suppression Inspect.	365.40	450.00	84.60
Alarm Service	1,139.88	1,400.00	260.12
 Subtotal Property	 57,925.17	 55,037.00	 -2,888.17
 Subtotal General & Administrative	 71,417.11	 74,337.00	 2,919.89

Union Evangelical Lutheran Church  
**Income and Expense Statement**  
 GENERAL FUND  
 For the Year Ended December 31, 2022

	Current Period	Annual Budget	Annual Budget Diff.
<b>BENEVOLENCE/MISSION</b>			
NEPS/ELCA/Support	10,000.00	10,000.00	0.00
Lutheran Inst/Agency Support	1,000.00	1,000.00	0.00
LV Conference of Churches	250.00	250.00	0.00
Neffs Fire Company	100.00	100.00	0.00
Subtotal Benevolence/mission	11,350.00	11,350.00	0.00
<b>PROGRAMMING &amp; COMMITTEES</b>			
<b>COMMUNICATION</b>			
Website fees	14.95	300.00	285.05
<b>EDUCATION</b>			
<b>VACATION BIBLE SCHOOL</b>			
VBS Curriculum	611.88	1,400.00	788.12
<b>SUNDAY CHURCH SCHOOL</b>			
SCS Curriculum	584.29	1,600.00	1,015.71
Child Protection Policy	48.00	200.00	152.00
<b>CAT. CLASS</b>			
Student Materials	123.58	2,500.00	2,376.42
First Communion	0.00	100.00	100.00
Subtotal Education	1,367.75	5,800.00	4,432.25
<b>CHRISTIAN LIFE TEAM</b>			
Program	-320.00	175.00	495.00
Advertising	433.50	350.00	-83.50
Subtotal Christian Life Team	113.50	525.00	411.50
<b>FELLOWSHIP</b>			
Events	189.26	850.00	660.74
Hospitality-Kitchen Supplies	197.80	900.00	702.20
Subtotal Fellowship	387.06	1,750.00	1,362.94
<b>SOCIAL MINISTRY</b>			
Trunk or Treat	292.77	250.00	-42.77
Flowers/Homebound Gifts	139.01	112.50	-26.51
Program Support	304.69	90.00	-214.69
Pastor's Discretionary Fd	0.00	450.00	450.00
Parish Nurses	0.00	112.50	112.50
Grief Ministry	0.00	135.00	135.00
AED/CPR Train. & Supplies	0.00	180.00	180.00
Card Ministry	413.85	350.00	-63.85
Subtotal Social Ministry	1,150.32	1,680.00	529.68
<b>SYNOD ASSEMBLY DELEGATES</b>			
Base Amount	198.00	600.00	402.00

Union Evangelical Lutheran Church  
**Income and Expense Statement**  
GENERAL FUND  
For the Year Ended December 31, 2022

	Current Period	Annual Budget	Annual Budget Diff.
<b>WORSHIP/MUSIC</b>			
Altar Supplies	2,278.57	750.00	-1,528.57
Copyrights	1,858.55	1,500.00	-358.55
Worship Resources	141.08	150.00	8.92
Seasonal Worship Services	764.32	600.00	-164.32
Child. Choir-Piano Tuning	740.00	450.00	-290.00
Devotionals	350.00	800.00	450.00
Seasonal Advertisements	0.00	300.00	300.00
AV Equipment Repair	106.97	500.00	393.03
AV Equipment Escrow	0.00	250.00	250.00
 Subtotal Worship/Music	 6,239.49	 5,300.00	 -939.49
 <b>YOUTH MINISTRY</b>			
Senior/Junior Youth	3,754.29	4,100.00	345.71
 <b>CONTINGENCY FUND</b>			
Payments	165.40	500.00	334.60
 Subtotal Programming & Committees	 13,390.76	 20,555.00	 7,164.24
 <b>TOTAL BUDGETED EXPENSES</b>	 <b>344,486.93</b>		
 <b>PAYMENTS-DESIGNATED GIFTS</b>			
Bulletins	149.46		
Flowers	2,136.00		
Sacred Voices	3,925.19		
 Subtotal Payments-designated Gifts	 6,210.65		
 <b>MISCELLANEOUS</b>			
Miscellaneous	-2,014.33		
 <b>TOTAL EXPENSES</b>	 <b>348,683.25</b>		
 <b>EXCESS INCOME/EXPENSES</b>	 <b>-\$30,328.60</b>		