

First Christian Church of Corvallis, Oregon Treasurers' Report – Dec. 2023

General Fund: The good news is that the Ending Fund balance was healthy and slightly ahead of last year! Through Dec. 31 we received \$258,944 in total income & had \$256,193 in expenses. Estimates of Giving receipts were up for the month & ahead for the year. Loose offerings were ahead for the month & year. Faith income received \$515 but is only at 28% for the year. The Interest income budget is at 195% so it will exceed budget as did Admin Receipts & copies (includes refund of last year's insurance and blue bag income), building use donations, office space donations, and transfers from other funds. Ministry & Mission money going into the GF was below budget \$2,686 & the Olson Gift was 94% of budgeted. The general fund went down to \$ 17,973 from the prior month but was up \$2,678 over the prior year. There was a donation in honor of Steve Herb to the general fund and \$415 in bottle income.

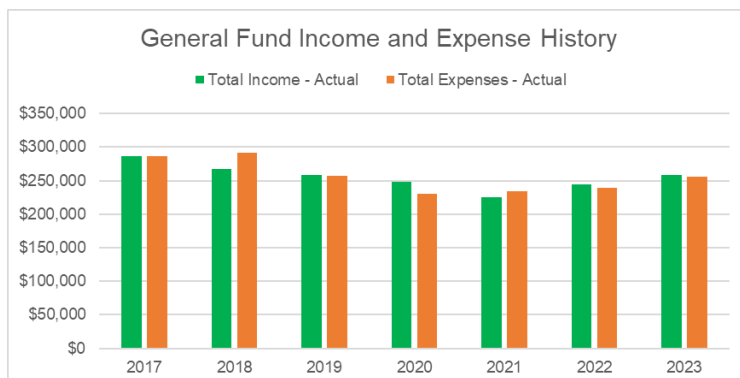
Disciples Church Ext Fund has not charged us a penalty for early withdrawal. Alarm service, Fire Extinguisher Service and Elevator maintenance bills were received but appear to be under what we budgeted. \$1,895 was received in staff gifts and distributed on the December pay checks. Last year it was done in January so personnel expenses for the year have two years of gifts included. There was a \$350 roof repair, a new vacuum cleaner, and an Adobe software bill of \$120.

CASH FLOW	2017	2018	2019	2020	2021	2022	31-Dec-23
General Fund Ending Balance	\$23,560	(\$183)	\$551	\$18,307	\$9,418	\$15,295	\$ 17,973
Checking Account Balance	\$806	\$2,267	\$4,567	\$5,005	\$4,387	\$5,000	\$ 5,000
Money Market Balance	\$162,201	\$197,707	\$40,584	\$52,515	\$48,174	\$72,542	\$ 95,360
DCEF Flex Account Balance			\$100,000	\$100,000	\$100,000	\$72,000	\$ 1,000
Checking + Savings	\$163,007	\$199,974	\$145,151	\$157,520	\$152,561	\$149,542	\$101,360

General Fund Expenditures over budget at the end of Dec:

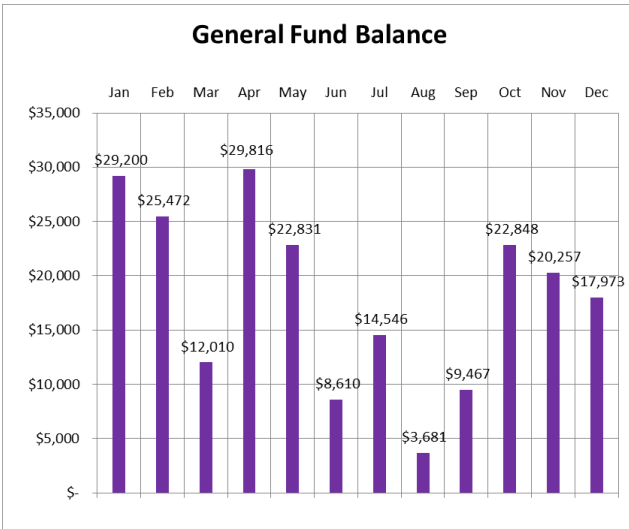
(Being over budget might mean that we had unexpected expenses or did not budget appropriately. For staff part of overages are the budgeted Christmas gifts from 2022 & unbudgeted 2023 which aren't on their line items.)

Office Supplies 155%	Technology Equipment Repair (unbudgeted)
Telephone & Internet 106%	Software & IT services 108%
Electricity 118%	Garbage Disposal 106%
Water & Sewer 112%	Maintenance & Repairs 123%
Janitorial & Bldg. Supplies 122%	Security & Fire Service Calls 550%
Worship Materials & Bulletins 116%	Sanctuary Decorations 793%
Music Honoraria 115%	SM Health Insurance 160%
Nursery Attendants 133%	A/V support technician 116%, Pianist 112%



Outside the General Fund: The solar incentive payment for Dec. was \$182. A payment of \$308 was made on the internal solar loan to PFI Capital leaving a loan balance of \$1,726 that should be paid off by mid-2024.

House and Grounds: A donation was made to purchase a new extension ladder and the ladder was purchased.



CE Fund: Christian Ed received another monthly gift and has \$621 after halloween & advent were paid from this fund instead of the general fund.

Lawyer: We received a bill for \$240. Unbudgeted Contingency PFI is now at **-\$15,195**. The total legal fees paid the last two years are \$44,395.

Minister's Discretion: Ended the year at \$819.

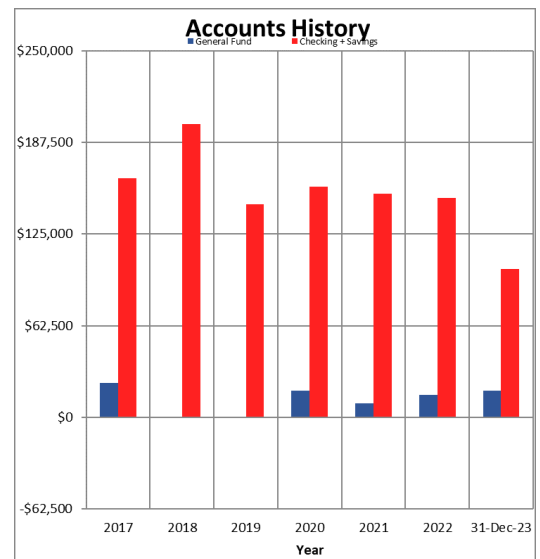
Disciples House: The January rent arrived early so the income was \$8,268. \$799 was paid to PFI capital on the roof loan reducing that loan to \$6,520.

Memorial Gifts: Two large memorial gifts were received at the end of the year. One will be transferred to the Lynn Evans Permanent Fund in January. The other is for continued work on the front of the building and probably needs more discussion with the donor. MF office equipment was used to buy the Office Manager a "new" computer.

Property Values: Property values were examined and compared with the assessor's value (especially land) and the insurance values. The church property value was increased by \$2,274,815 and Disciples House increased by \$80,964.

Transfer of 5% from *starred accounts to General Fund: Notice the negative transfers from each starred account. Those 5% transfers added up to \$313 to the general fund. For some funds it was the only expense for the year or for several years.

Mission Pass Through: Outreach checks were sent for the quarter from our congregation to the following: We Care \$500, Stone Soup \$200, Reconciliation \$140, and Disciples Mission Fund Special Days \$425 for Christmas offering. These were from designated gifts during the quarter.



PFI Outreach Distribution: PFI outreach and Mission funds were distributed according to the congregational voting, which was approved by the board. The total was \$11,653 The receiving organizations were: ABC House \$583, COI \$731, CDDC \$878, Corvallis Housing First \$878, Disciples Mission Fund \$1,517, Ecumenical Ministries of Oregon \$239, FEDICE USA \$583, Grace Center \$731, Jackson St \$1,320, Corvallis for Refugees \$534, Stone Soup \$804, United Campus Ministry \$1,247, Unity Shelter \$681, and We Care \$927.

Treasurers: We are entering the time of year with lots of federal and state payroll reports, producing W-2's and getting payroll done with new payrates once the budget is approved. Also entering the new budget into the software and cleaning up vendors and unused numbers.

First Christian Church Corvallis - Corvallis OR
Balance Sheet as of December 31, 2023

Wednesday, January 3, 2024

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Account #	Account Name	Previous Period Balance	Period Activity	YTD Balance
Assets				
1.01.001	Oregon State CU Checking 91	5,000	0	5,000
1.01.002	Oregon State CU Basic Account	2,848	0	2,849
1.01.003	Oregon State CU Money Market 51	97,250	(1,889)	95,360
1.01.005	CCF Investment Portfolio	1,462,099	0	1,462,099
1.01.006	Disciples Church Extension Flex Account	1,000	0	1,000
1.01.007	Church Building and Property	8,321,555	2,274,815	10,596,370
1.01.008	Disciples House	1,179,522	80,964	1,260,486
1.01.011	CUSO Financial	0	0	0
	Total Assets	\$11,069,275	\$2,353,889	\$13,423,164
Liabilities				
2.00.000	<i>Accounts Payable/Vendors</i>	318	618	936
2.01.001	Federal Payroll Taxes	0	445	445
2.01.002	Oregon Payroll Taxes	0	148	148
2.01.003	Oregon Child Support	0	0	0
2.02.001	Future Year Pledges	5,000	0	5,000
2.03.003	Internal Solar Loan	2,035	(308)	1,726
2.03.004	Internal DH roof Loan	7,320	(799)	6,520
	Total Liabilities	\$14,673	\$104	\$14,777
Fund Balance				
3.01.001	General Fund	20,257	(2,283)	17,973
3.10.001	<i>*Youth Fund</i>	1,331	(66)	1,265
3.12.001	<i>*Christian Education Fund</i>	995	(374)	621
3.14.001	<i>*Fellowship Fund</i>	1,273	(172)	1,100
3.16.001	<i>*Music Fund</i>	755	(37)	718
3.18.001	<i>*House and Grounds Fund</i>	1,500	(75)	1,425
3.20.001	<i>*Outreach Fund</i>	987	(166)	820
3.22.001	Mission Pass Through	340	(340)	0
3.30.001	Due Knots Fund	6,589	0	6,589
3.32.001	Craft Fair	0	0	0
3.40.001	<i>Memorials not yet designated</i>	0	5,212	5,212
3.42.001	<i>Memorial Funds - Designated</i>	5,713	(257)	5,456
3.44.001	<i>Disciples House Fund</i>	25,489	6,152	31,641
3.47.001	Solar Panel Fund	308	(126)	182
3.50.001	Capital Campaign	0	0	0
3.52.001	Trustees Holding Fund	0	0	0
3.54.001	<i>Permanent Fund Income</i>	25,760	(10,697)	15,062
3.56.001	Unemployment Self Insurance	2,848	0	2,849
3.57.001	SM Sabbatical Sequester Fund	6,630	130	6,760
3.58.001	Net Fixed Assets	9,491,721	2,356,886	11,848,608
3.60.001	<i>Foundation Investment Permanent Funds</i>	1,462,099	0	1,462,099
	Total Fund Balance	\$11,054,601	\$2,353,785	\$13,408,387
	Total Liabilities and Fund Balance	\$11,069,275	\$2,353,889	\$13,423,164

First Christian Church Corvallis - Corvallis OR
Consolidated Fund Activity Report for December 2023

Wednesday, January 3, 2024

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Account #	Account Name	Beg Balance	Receipts	Disbursements	Transfers/JE's	End Balance
3.01.001	General Fund	20,257	24,233	26,517	0	17,973
3.10.001	<i>*Youth Fund</i>					
3.10.010	*Youth Program	207	0	0	(10)	197
3.10.020	*Youth Camp/Events	309	0	0	(15)	293
3.10.025	*Youth Mission Trips	814	0	0	(40)	773
3.10.030	*Youth Outreach Fund	0	0	0	0	0
3.12.001	<i>*Christian Education Fund</i>					
3.12.010	*CE Support	995	200	541	(32)	621
3.12.020	*Vacation Bible School	0	0	0	0	0
3.12.030	*Adult Education	0	0	0	0	0
3.14.001	<i>*Fellowship Fund</i>					
3.14.010	*All-Church Events	793	0	0	(39)	753
3.14.030	*Member Suppt & Hospitl	384	110	204	(14)	275
3.14.040	*Family Camp	0	0	0	0	0
3.14.050	*Women's Fellowship	95	0	20	(3)	71
3.16.001	<i>*Music Fund</i>					
3.16.010	*Music Program Support	357	0	0	(17)	339
3.16.030	*Instruments and Equipment	95	0	0	(4)	90
3.16.050	*Music Scholarships	303	0	0	(15)	288
3.18.001	<i>*House and Grounds Fund</i>					
3.18.010	*House and Grounds	1,500	533	533	(75)	1,425
3.18.020	*Landscaping	0	0	0	0	0
3.20.001	<i>*Outreach Fund</i>					
3.20.010	*General Missions	88	0	87	(0)	1
3.20.020	*Minister's Discretion	898	300	335	(43)	819
3.22.001	Mission Pass Through	340	925	1,265	0	0
3.30.001	Due Knots Fund	6,589	0	0	0	6,589
3.32.001	Craft Fair	0	0	0	0	0
3.40.001	<i>Memorials not yet designated</i>					
3.40.039	2018 New Memorial #1	0	2,000	0	0	2,000
3.40.047	2020 New Memorial #3	0	3,112	0	0	3,112
3.40.051	2022 New Memorial #1	0	0	0	0	0
3.40.053	2022 New Memorial #3	0	0	0	0	0
3.40.054	2023 New Memorial #1	0	0	0	0	0
3.40.055	2023 New Memorial #2	0	0	0	0	0
3.40.056	2023 New Memorial #3	0	100	0	0	100
3.42.001	<i>Memorial Funds - Designated</i>					
3.42.010	Stained Glass MF	625	0	0	0	625
3.42.030	Landscaping MF	79	0	0	0	79
3.42.050	Disciples House MF	0	0	0	0	0
3.42.070	McLean Hall MF	0	0	0	0	0
3.42.090	Nursery/Pre-School MF	0	0	0	0	0
3.42.110	Sanctuary MF	987	0	0	0	987
3.42.130	Office Equipment MF	327	0	257	0	70
3.42.150	Scholarships MF	0	0	0	0	0
3.42.170	Books MF	290	0	0	0	290
3.42.190	Folk Musicians MF	1,739	0	0	0	1,739
3.42.210	Technology Develmt. MF	0	0	0	0	0
3.42.230	Kitchen MF	1,665	0	0	0	1,665
3.44.001	<i>Disciples House Fund</i>					

First Christian Church Corvallis - Corvallis OR
Consolidated Fund Activity Report for December 2023

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Account #	Account Name	Beg Balance	Receipts	Disbursements	Transfers/JE's	End Balance
3.44.010	DH Operations	20,716	8,268	1,316	(826)	26,840
3.44.050	DH Security Deposits	3,974	0	0	0	3,974
3.44.100	DH Capital Improvements	799	0	0	27	826
3.47.001	Solar Panel Fund	308	182	308	0	182
3.50.001	Capital Campaign	0	0	0	0	0
3.52.001	Trustees Holding Fund	0	0	0	0	0
3.54.001	<i>Permanent Fund Income</i>					
3.54.010	PFI Unbudgeted Contingency	(14,955)	0	240	0	(15,195)
3.54.020	PFI Outreach	11,565	0	11,565	0	0
3.54.030	PFI Board Capital	16,876	308	0	799	17,984
3.54.050	PFI Swick Building Maintenance	1,679	0	0	0	1,679
3.54.060	PFI Ives Music	529	0	0	0	529
3.54.070	PFI Gove-Milsap Stained Glass	7,023	0	0	0	7,023
3.54.080	PFI Lynnne Evans Children & Youth	2,789	0	0	0	2,789
3.54.090	EFI Ministry & Mission Fund Income	251	0	0	0	251
3.56.001	Unemployment Self Insurance	2,848	0	0	0	2,849
3.57.001	SM Sabbatical Sequester Fund	6,630	130	0	0	6,760
3.58.001	Net Fixed Assets	9,491,721	0	0	2,356,886	11,848,608
3.60.001	<i>Foundation Investment Permanent Funds</i>					
3.60.015	Ministry & Mission Beasley Endowment Fund	596,306	0	0	0	596,306
3.60.016	Ministry & Mission Bostick Endowment Fund	205,225	0	0	0	205,225
3.60.020	Unrestricted Balance Fund	35,787	0	0	0	35,787
3.60.025	Unrestricted Campbell Fund	113,812	0	0	0	113,812
3.60.030	Unrestricted Growth Fund	427,255	0	0	0	427,255
3.60.035	Swick Building Fund	41,262	0	0	0	41,262
3.60.040	Gove-Milsap Glass Fund	13,069	0	0	0	13,069
3.60.045	Ives Music Fund	5,221	0	0	0	5,221
3.60.050	Lynnne Evans Fund for Children&Youth	24,158	0	0	0	24,158
Total		<u>\$11,054,601</u>	<u>\$40,404</u>	<u>\$43,193</u>	<u>\$2,356,573</u>	<u>\$13,408,387</u>

First Christian Church Corvallis - Corvallis OR
Treasurer's Report as of December 2023 for General Fund

Wednesday, January 3, 2024

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Account #	Account Name	Period Activity	YTD Balance	% of Annual Budget	Annual Budget	Annual Budget Remaining
Income						
4.01.010	Estimates of Giving	17,005	162,702	111	146,270	(16,432)
4.01.011	Loose Offerings	1,834	21,461	107	20,000	(1,461)
4.01.012	Building Use Donation	698	5,266	310	1,700	(3,566)
4.01.013	Faith Income	515	5,830	28	21,180	15,350
4.01.016	Coffee House Donations	4	11	110	10	(1)
4.01.018	Office Space Donation	1,335	8,145	0	0	(8,145)
4.01.021	Ministry & Mission Fund Income	0	32,313	92	35,000	2,686
4.01.030	Olson Gift	0	9,861	94	10,500	638
4.01.041	Interest Income	151	3,762	195	1,928	(1,834)
4.01.042	Admin Receipts & Copies	482	5,459	118	4,643	(816)
4.01.043	Transfer from Other Funds	313	767	118	650	(117)
4.01.060	Staff Gifts	1,895	3,365	306	1,100	(2,265)
	Budget Income	\$24,233	\$258,944	107	\$242,981	(\$15,963)
	Total Income	\$24,233	\$258,944	107	\$242,981	(\$15,963)
Expense						
5.01.011	Advertising Public Relations	0	0	0	0	0
5.01.012	Administrative Expense	0	170	77	220	49
5.01.014	Professional Services	0	0	0	100	100
5.01.015	Background Checks	0	0	0	149	149
5.01.020	Office Supplies	189	1,476	155	950	(526)
5.01.021	Photocopier	157	2,605	93	2,801	195
5.01.022	Postage	73	613	95	645	31
5.01.023	Telephone & Internet	260	3,049	106	2,868	(181)
5.01.030	Computer Hardware	0	0	0	500	500
5.01.031	Software & ITS Services	228	935	108	870	(65)
5.01.045	Insurance	2,481	27,736	100	27,740	3
	Administrative Expense	\$3,392	\$36,587	99	\$36,843	\$255
5.01.050	Natural Gas	821	5,475	90	6,113	637
5.01.051	Water and Sewer	361	4,735	112	4,209	(526)
5.01.052	Electricity	770	8,377	118	7,113	(1,264)
5.01.053	Garbage Disposal	219	2,876	106	2,708	(168)
	Utilites	\$2,172	\$21,463	107	\$20,143	(\$1,320)
5.01.061	Technology Equip Repair	0	524	0	0	(524)
5.01.062	Janitorial & Building Supplies	636	2,779	122	2,282	(497)
5.01.063	Maintenance and Repairs	402	4,007	123	3,250	(757)
5.01.065	Carpet Cleaning	0	0	0	0	0
5.01.066	Elevator Permit & Inspections	0	197	99	200	2
5.01.067	Elevator Service	1,104	4,418	82	5,389	970
5.01.068	Security Services	390	4,645	99	4,680	35
5.01.069	Security & Fire Service Calls	0	275	550	50	(225)
5.01.070	Alarm Service	710	1,455	75	1,953	497
5.01.071	Fire Extinguisher Service	429	1,263	79	1,591	327
5.01.072	Kitchen Hood Inspection	0	0	0	0	0
	House and Grounds Expense	\$3,672	\$19,565	101	\$19,395	(\$170)
5.01.089	Curriculum & Supplies, Adult	32	280	94	300	19
5.01.090	Curriculum & Supplies, Youth	0	229	35	650	420
	Christian Education	\$32	\$510	54	\$950	\$439
5.01.091	Church Growth	0	0	0	0	0
5.01.092	Coffee House Supplies	0	0	0	80	80

First Christian Church Corvallis - Corvallis OR
Treasurer's Report as of December 2023 for General Fund

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Account #	Account Name	Period Activity	YTD Balance	% of Annual Budget	Annual Budget	Annual Budget Remaining
5.01.093	Congregational Events	0	130	72	180	50
	Fellowship	\$0	\$130	50	\$260	\$130
5.01.100	Choir Music	0	0	0	200	200
5.01.101	Music Licenses	0	400	78	510	110
5.01.102	Organ/Piano Tuning	0	0	0	300	300
5.01.110	Worship Material & Bulletins	9	279	116	240	(39)
5.01.111	Communion Supplies	0	0	0	100	100
5.01.112	Sanctuary Decorations	198	198	793	25	(173)
5.01.113	Community Worship	0	77	77	100	23
5.01.114	Pulpit Honoraria	0	300	67	450	150
5.01.115	Musician Honoraria	150	375	115	325	(50)
	Worship	\$358	\$1,629	72	\$2,250	\$620
	Non-Personnel Expense	\$9,629	\$79,887	100	\$79,841	(\$46)
5.01.120	SM Auto and Business Exp	27	554	55	1,000	445
5.01.121	SM Continuing Education/Books	0	460	131	350	(110)
5.01.122	SM Convention	0	250	25	1,000	750
5.01.123	SM Pension	883	10,597	100	10,598	0
5.01.124	SM Health Insurance	1,084	9,944	160	6,220	(3,724)
5.01.126	SM Social Security Offset	482	5,790	100	5,791	0
5.01.127	SM Sabbatical Sequester	130	1,560	100	1,560	0
	Ministerial Benefits	\$2,607	\$29,157	110	\$26,519	(\$2,638)
5.01.140	Staff Gifts and Adjustments	0	0	0	1,350	1,350
5.01.141	Staff PTO & Holiday Liability	0	0	0	0	0
	Staff Benefits	\$0	\$0	0	\$1,350	\$1,350
5.01.150	Senior Minister Salary	4,163	43,266	103	42,166	(1,100)
5.01.151	Senior Minister Housing	2,794	33,530	100	33,531	0
5.01.170	Office Manager	1,948	24,735	87	28,501	3,765
5.01.171	Choir Director	1,453	13,071	105	12,401	(670)
5.01.172	Pianist	599	4,301	112	3,854	(447)
5.01.173	Communications Manager	0	0	0	0	0
5.01.174	Nursery Coordinator	0	0	0	0	0
5.01.176	Nursery Attendants	448	3,131	133	2,362	(769)
5.01.177	Youth Director	512	3,246	95	3,402	155
5.01.178	A/V Support Tech	273	2,197	116	1,900	(297)
5.01.179	Office Substitutes	0	0	0	720	720
5.01.182	Custodian	1,570	14,096	90	15,600	1,503
	Salaries and Wages	\$13,764	\$141,578	98	\$144,437	\$2,858
5.01.190	Fed.Tax/FICA	511	4,901	91	5,362	460
5.01.191	OR.Tax/WBF/STT	4	62	93	67	4
5.01.192	Unemployment Self-Insured	0	0	0	50	50
5.01.193	SAIF	0	607	93	654	46
	Payroll Taxes	\$516	\$5,570	91	\$6,133	\$562
	Personnel Expense	\$16,887	\$176,306	99	\$178,439	\$2,132
	Budget Expense	\$26,517	\$256,193	99	\$258,280	\$2,086
	Total Expense	\$26,517	\$256,193	99	\$258,280	\$2,086
	Difference	(\$2,283)	\$2,751		(\$15,299)	

First Christian Church Corvallis - Corvallis OR
Comparative Treasurer's Report for General Fund

Wednesday, January 3, 2024

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Account #	Account Name	Yr Beg 01/2023	Yr Beg 01/2022	Yr Beg 01/2021
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Income

4.01.010	Estimates of Giving	162,702.20	158,188.74	143,570.11
4.01.011	Loose Offerings	21,461.02	17,527.40	20,372.77
4.01.012	Building Use Donation	5,266.32	1,763.68	600.00
4.01.013	Faith Income	5,830.00	13,358.66	5,250.00
4.01.016	Coffee House Donations	11.00	0.00	0.00
4.01.018	Office Space Donation	8,145.00	0.00	0.00
4.01.021	Ministry & Mission Fund Income	32,313.13	35,000.00	36,400.31
4.01.030	Olson Gift	9,861.41	10,796.94	10,705.41
4.01.041	Interest Income	3,762.96	2,254.56	1,805.50
4.01.042	Admin Receipts & Copies	5,459.27	(18.54)	248.34
4.01.043	Transfer from Other Funds	767.34	5,842.21	5,839.48
4.01.060	Staff Gifts	3,365.00	250.00	0.00
	Budget Income	\$258,944.65	\$244,963.65	\$224,791.92
	Total Income	\$258,944.65	\$244,963.65	\$224,791.92

Expense

5.01.011	Advertising Public Relations	0.00	0.00	0.00
5.01.012	Administrative Expense	170.39	425.00	426.72
5.01.014	Professional Services	0.00	90.00	140.00
5.01.015	Background Checks	0.00	30.00	26.25
5.01.020	Office Supplies	1,476.18	762.70	1,057.33
5.01.021	Photocopier	2,605.48	2,497.13	2,118.77
5.01.022	Postage	613.78	594.00	464.39
5.01.023	Telephone & Internet	3,049.91	3,008.22	2,724.00
5.01.030	Computer Hardware	0.00	0.00	401.19
5.01.031	Software & ITS Services	935.85	1,310.88	992.75
5.01.045	Insurance	27,736.31	25,523.91	21,661.72
	Administrative Expense	\$36,587.90	\$34,241.84	\$30,510.19
5.01.050	Natural Gas	5,475.17	4,950.41	3,514.08
5.01.051	Water and Sewer	4,735.12	3,897.02	3,790.68
5.01.052	Electricity	8,377.19	6,736.13	6,748.28
5.01.053	Garbage Disposal	2,876.46	2,532.86	2,449.14
	Utilities	\$21,463.94	\$18,116.42	\$16,502.18

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Account #	Account Name	Yr Beg 01/2023	Yr Beg 01/2022	Yr Beg 01/2021
5.01.061	Technology Equip Repair	524.00	0.00	0.00
5.01.062	Janitorial & Building Supplies	2,779.03	2,172.67	727.43
5.01.063	Maintenance and Repairs	4,007.84	2,184.57	3,209.40
5.01.065	Carpet Cleaning	0.00	0.00	1,494.86
5.01.066	Elevator Permit & Inspections	197.12	0.00	197.12
5.01.067	Elevator Service	4,418.76	5,231.86	4,583.74
5.01.068	Security Services	4,645.00	4,260.00	4,260.00
5.01.069	Security & Fire Service Calls	275.00	0.00	50.00
5.01.070	Alarm Service	1,455.05	1,355.87	3,698.87
5.01.071	Fire Extinguisher Service	1,263.50	160.00	955.50
5.01.072	Kitchen Hood Inspection	0.00	0.00	0.00
	House and Grounds Expense	\$19,565.30	\$15,364.97	\$19,176.92
5.01.089	Curriculum & Supplies, Adult	280.75	0.00	187.39
5.01.090	Curriculum & Supplies, Youth	229.94	612.00	399.66
	Christian Education	\$510.69	\$612.00	\$587.05
5.01.091	Church Growth	0.00	0.00	0.00
5.01.092	Coffee House Supplies	0.00	0.00	85.15
5.01.093	Congregational Events	130.00	169.00	39.19
	Fellowship	\$130.00	\$169.00	\$124.34
5.01.100	Choir Music	0.00	0.00	0.00
5.01.101	Music Licenses	400.00	300.00	405.00
5.01.102	Organ/Piano Tuning	0.00	200.00	150.00
5.01.110	Worship Material & Bulletins	279.33	320.36	298.30
5.01.111	Communion Supplies	0.00	0.00	0.00
5.01.112	Sanctuary Decorations	198.36	237.56	24.95
5.01.113	Community Worship	77.00	77.00	58.00
5.01.114	Pulpit Honoraria	300.00	450.00	125.00
5.01.115	Musician Honoraria	375.00	325.00	350.00
	Worship	\$1,629.69	\$1,909.92	\$1,411.25
	Non-Personnel Expense	\$79,887.52	\$70,414.15	\$68,311.93
5.01.120	SM Auto and Business Exp	554.66	569.66	120.34

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Account #	Account Name	Yr Beg 01/2023	Yr Beg 01/2022	Yr Beg 01/2021
5.01.121	SM Continuing Education/Books	460.06	(275.18)	561.73
5.01.122	SM Convention	250.00	(23.15)	370.00
5.01.123	SM Pension	10,597.68	10,288.92	9,989.28
5.01.124	SM Health Insurance	9,944.01	7,585.66	12,773.79
5.01.126	SM Social Security Offset	5,790.96	5,622.24	5,458.44
5.01.127	SM Sabbatical Sequester	1,560.00	1,560.00	1,560.00
	Ministerial Benefits	\$29,157.37	\$25,328.15	\$30,833.58
5.01.140	Staff Gifts and Adjustments	0.00	0.00	274.00
5.01.141	Staff PTO & Holiday Liability	0.00	0.00	0.00
	Staff Benefits	\$0.00	\$0.00	\$274.00
5.01.150	Senior Minister Salary	43,266.68	40,938.48	39,746.04
5.01.151	Senior Minister Housing	33,530.76	32,554.08	31,605.96
5.01.170	Office Manager	24,735.95	17,460.87	19,160.46
5.01.171	Choir Director	13,071.04	12,039.84	12,591.31
5.01.172	Pianist	4,301.55	3,518.66	2,637.64
5.01.173	Communications Manager	0.00	11,937.45	10,735.50
5.01.174	Nursery Coordinator	0.00	734.25	569.25
5.01.176	Nursery Attendants	3,131.69	1,192.98	755.83
5.01.177	Youth Director	3,246.11	3,110.82	2,885.89
5.01.178	A/V Support Tech	2,197.93	1,319.00	0.00
5.01.179	Office Substitutes	0.00	0.00	0.00
5.01.182	Custodian	14,096.48	12,927.30	7,612.50
	Salaries and Wages	\$141,578.19	\$137,733.73	\$128,300.38
5.01.190	Fed.Tax/FICA	4,901.01	4,892.28	4,326.63
5.01.191	OR.Tax/WBF/STT	62.17	64.40	61.60
5.01.192	Unemployment Self-Insured	0.00	0.00	1,276.50
5.01.193	SAIF	607.38	654.11	296.17
	Payroll Taxes	\$5,570.56	\$5,610.79	\$5,960.90
	Personnel Expense	\$176,306.12	\$168,672.67	\$165,368.86
	Budget Expense	\$256,193.64	\$239,086.82	\$233,680.79
	Total Expense	\$256,193.64	\$239,086.82	\$233,680.79
	Difference	\$2,751.01	\$5,876.83	(\$8,888.87)

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If the accounts in the subtotals have changed or if ledger and subsidiary account attributes have changed, totals for prior years may not represent a valid comparison.