

St. Mark Lutheran Church

2015

Year to date September

versus

Plan

St. Mark Lutheran Church
Operating Receipts & Disbursement
Year to Date September, 2015

<u>Receipts</u>	<u>2015 Actual</u>	<u>% Total</u>	<u>2015 Plan</u>	<u>% Total</u>	over(under)	<u>Plan</u>	<u>% Variance</u>
Offerings	\$ 394,945	71.3%	\$ 428,385	72.9%	\$ (33,441)		-7.8%
Preschool Tuition	\$ 35,457	6.4%	\$ 34,300	5.8%	\$ 1,157		3.4%
Concordia Lease	\$ 118,227	21.3%	\$ 120,169	20.4%	\$ (1,942)		-1.6%
Omaha Japanese School	\$ 5,175	0.9%	\$ 5,175	0.9%	\$ -		0.0%
Total Receipts	<u>\$ 553,803</u>		<u>\$ 588,030</u>		<u>\$ (34,226)</u>		-5.8%
<u>Ministry Area Disbursement</u>							
Personnel	\$ 251,021	42.3%	\$ 255,123	43.5%	\$ (4,103)		-1.6%
Properties	\$ 251,358	42.4%	\$ 221,210	37.8%	\$ 30,148		13.6%
Stewardship, Outreach & Missions	\$ 50,921	8.6%	\$ 52,742	9.0%	\$ (1,820)		-3.5%
Pastoral Ministry	\$ 9,755	1.6%	\$ 13,862	2.4%	\$ (4,108)		-29.6%
Music	\$ 4,329	0.7%	\$ 4,800	0.8%	\$ (471)		-9.8%
Youth	\$ 1,274	0.2%	\$ 1,000	0.2%	\$ 274		27.4%
Christian Education	\$ 13,775	2.3%	\$ 25,550	4.4%	\$ (11,775)		-46.1%
Preschool - Supplies	\$ 1,628	0.3%	\$ 2,625	0.4%	\$ (997)		-38.0%
Office, General Administration	\$ 8,716	1.5%	\$ 8,925	1.5%	\$ (209)		-2.3%
Total Operating Disbursement	<u>\$ 592,777</u>		<u>\$ 585,838</u>		<u>\$ 6,939</u>		1.2%
Operating Receipts to Disbursements	<u>\$ (38,974)</u>		<u>\$ 2,192</u>		<u>\$ (41,166)</u>		
Other Transactions:							
Memorial & Dedicated Receipts	\$ 1,672						
LCEF Interest Earned-Reserved	\$ 1,899						
Non-Operation Disbursements	\$ (12,873)						
Total Net Fund Balance	<u>\$ (48,276)</u>						

St. Mark Lutheran Church

Spend Detail

Year to Date September, 2015

Ministry Area:		Personnel		42.3%			
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		<u>Plan</u>	<u>% Variance</u>
Staff Salaries	\$ 197,191	\$ 197,073	78.6%	\$	118		0.1%
Concordia Health & Retirement	\$ 42,078	\$ 47,882	16.8%	\$	(5,804)		-12.1%
Payroll Taxes	\$ 7,504	\$ 7,475	3.0%	\$	29		0.4%
Mileage	\$ 2,812	\$ 1,680	1.1%	\$	1,132		67.4%
Guest Pastor	\$ 875	\$ 1,013	0.3%	\$	(138)		-13.6%
Moving Expense	\$ 560	\$ -	0.2%	\$	560		0.0%
Total Personnel	\$ 251,021	\$ 255,123	100.0%	\$	(4,103)		-1.6%

Ministry Area:		Properties		42.4%			
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		<u>Plan</u>	<u>% Variance</u>
Loan Payment	\$ 57,668	\$ 57,663	22.9%	\$	5		0.0%
Lawn Care & Snow Removal	\$ 7,249	\$ 10,500	2.9%	\$	(3,251)		-31.0%
Custodial Service	\$ 36,162	\$ 36,162	14.4%	\$	-		0.0%
Custodial Supplies	\$ 7,282	\$ 7,500	2.9%	\$	(218)		-2.9%
Utilities	\$ 48,531	\$ 47,760	19.3%	\$	771		1.6%
Insurance	\$ 10,877	\$ 12,500	4.3%	\$	(1,624)		-13.0%
HV/AC	\$ 57,782	\$ 11,250	23.0%	\$	46,532		413.6%
Building Maintenance	\$ 13,428	\$ 19,875	5.3%	\$	(6,447)		-32.4%
Office & Computer Support	\$ 12,378	\$ 18,000	4.9%	\$	(5,622)		-31.2%
Total Properties	\$ 251,358	\$ 221,210	100.0%	\$	30,148		13.6%

Ministry Area:		Stewardship, Outreach & Missions		8.6%			
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		<u>Plan</u>	<u>% Variance</u>
District & Synod	\$ 39,492.93	\$ 42,750.00	77.6%	\$	(3,257.07)		-7.6%
Mission Outreach	\$ 5,000.00	\$ 6,750.00	9.8%	\$	(1,750.00)		-25.9%
Concordia College-NACC	\$ 4,950.00	\$ 1,500.00	9.7%	\$	3,450.00		230.0%
Envelopes	\$ 70.52	\$ 54.00	0.1%	\$	16.52		30.6%
Neighborhood Outreach	\$ 666.66	\$ 375.03	1.3%	\$	291.63		77.8%
Fellowship Meals	\$ 741.06	\$ 749.97	1.5%	\$	(8.91)		-1.2%
Fellowship Activities		\$ 562.50	0.0%	\$	(562.50)		-100.0%
Total Stewardship	\$ 50,921.17	\$ 52,741.50	100.0%	\$	(1,820.33)		-3.5%

St. Mark Lutheran Church

Spend Detail

Year to Date September, 2015

Ministry Area:		Pastoral Ministry		1.6%		
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		
				<u>Plan</u>	<u>% Variance</u>	
Continuing Education	\$ 101	\$ 1,125	1.0%	\$ (1,024)	-91.0%	
Conference & Conventions	\$ 1,434	\$ 2,125	14.7%	\$ (691)	-32.5%	
Worship Supplies	\$ 2,780	\$ 3,112	28.5%	\$ (332)	-10.7%	
Guest Speaker	\$ -	\$ -	0.0%	\$ -	0.0%	
Other	\$ -	\$ -	0.0%	\$ -	0.0%	
Stephen Ministry	\$ -	\$ 1,500	0.0%	\$ (1,500)	-100.0%	
Strategic Planning	\$ 5,440	\$ 6,000	55.8%	\$ (560)	-9.3%	
Total Elders & Ministry	\$ 9,755	\$ 13,862	100.0%	\$ (4,108)	-29.6%	

Ministry Area:		Music		0.7%		
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		
				<u>Plan</u>	<u>% Variance</u>	
Organist/Accompanist	\$ 2,358	\$ 2,250	54.5%	\$ 108	4.8%	
Conference	\$ 75	\$ 375	1.7%	\$ (300)	-80.0%	
Professional Dues	\$ 265	\$ 263	6.1%	\$ 2	0.9%	
Licenses	\$ 1,107	\$ 1,013	25.6%	\$ 94	9.3%	
Maintenance	\$ 424	\$ 675	9.8%	\$ (251)	-37.2%	
Mileage	\$ -	\$ 75	0.0%	\$ (75)	-100.0%	
Instrumentalist	\$ 100	\$ 150	2.3%	\$ (50)	-33.3%	
Music			0.0%	\$ -	0.0%	
Total Music	\$ 4,329	\$ 4,800	100.0%	\$ (471)	-9.8%	

Ministry Area:		Youth		0.2%		
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		
				<u>Plan</u>	<u>% Variance</u>	
Programs	\$ 1,054	\$ 1,000	82.7%	\$ 54	5.4%	
Continuing Education	\$ 220	\$ -	17.3%	\$ 220	0.0%	
Youth Conference	\$ -	\$ -	0.0%	\$ -	0.0%	
Youth Retreats	\$ -	\$ -	0.0%	\$ -	0.0%	
Total Youth	\$ 1,274	\$ 1,000	100.0%	\$ 274	27.4%	

St. Mark Lutheran Church

Spend Detail

Year to Date September, 2015

Ministry Area:		Christian Education		2.3%		
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		
				<u>Plan</u>	<u>% Variance</u>	
Scholarships	\$ 12,250	\$ 22,500	88.9%	\$ (10,250)	-45.6%	
Concordia Association	\$ -	\$ 500	0.0%	\$ (500)	-100.0%	
Sunday School	\$ 520	\$ 750	3.8%	\$ (230)	-30.7%	
Midweek	\$ -	\$ 750	0.0%	\$ (750)	-100.0%	
VBS - Supplies	\$ 720	\$ 900	5.2%	\$ (180)	-20.0%	
Other	\$ 286	\$ 150	2.1%	\$ 136	90.4%	
Total Christian Education	\$ 13,775	\$ 25,550	100.0%	\$ (11,775)	-46.1%	

Ministry Area:		Preschool - Supplies		0.3%		
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		
				<u>Plan</u>	<u>% Variance</u>	
Supplies	\$ 1,493	\$ 2,625	91.7%	\$ (1,132)	-43.1%	
Continuing Education	\$ 135	\$ -	8.3%	\$ 135	0.0%	
Total Preschool Supplies	\$ 1,628	\$ 2,625	100.0%	\$ (997)	-38.0%	

Ministry Area:		Office, General Administration		1.5%		
<u>Spend Activity</u>	<u>2015 Actual</u>	<u>2015 Plan</u>	<u>% Area</u>	over(under)		
				<u>Plan</u>	<u>% Variance</u>	
Postage	\$ 1,375	\$ 1,875	15.8%	\$ (500)	-26.7%	
Office Supplies, Printing	\$ 5,052	\$ 4,200	58.0%	\$ 852	20.3%	
Kitchen Supplies	\$ 742	\$ 1,125	8.5%	\$ (383)	-34.0%	
Advertising	\$ 1,547	\$ 1,725	17.7%	\$ (178)	-10.3%	
Total Properties	\$ 8,716	\$ 8,925	100.0%	\$ (209)	-2.3%	

ST. MARK LUTHERAN CHURCH
BALANCE SHEET
September 30, 2015

	<u>9/30/2015</u>	<u>9/30/2014</u>	Over/Under
<u>ASSETS</u>			
Cash in Bank	\$ 170,187	\$ 210,514	\$ (40,327)
Undesignated Memorial	\$ 69,508	\$ 60,989	\$ 8,519
Stranghoner Estate - Restricted	\$ 396,202	\$ 347,659	\$ 48,543
Reserve Funds			
Maintenance Escrow	\$ 46,170		
Replacement Art Glass	\$ 19,468		
Church Vocation Fund	\$ 449		
Lighting Fund	\$ 6,363		
	\$ 72,450	\$ 67,240	\$ 5,211
Endowment Fund			
Book Value	\$ 53,016	\$ 53,016	\$ -
Cash Account	\$ 165	\$ 126	\$ 38
Market Value	\$ (4,459)	\$ (1,270)	\$ (3,189)
	\$ 48,721	\$ 51,872	\$ (3,151)
Pipe Organ/Music Instruments	\$ 326,790	\$ 326,790	\$ -
Building & Land	\$ 3,931,346	\$ 3,931,346	\$ -
TOTAL ASSETS	\$ 5,015,205	\$ 4,996,410	\$ 18,795
<u>LIABILITIES</u>			
Current Payables	\$ 20,806	\$ 15,615	\$ 5,191
Long-term/Dedicated Payables	\$ 141,849	\$ 141,270	\$ 579
LCEF Loan	\$ 936,890	\$ 974,863	\$ (37,973)
TOTAL LIABILITIES	\$ 1,099,544	\$ 1,131,748	\$ (32,204)
<u>EQUITY</u>	\$ 3,963,937	\$ 3,931,017	\$ 32,920
Fund Balance	\$ (48,277)	\$ (66,356)	\$ 18,079
TOTAL LIABILITIES & FUND BALANCE	\$ 5,015,205	\$ 4,996,410	\$ 18,795
	\$ -	\$ -	
Working Cash	\$ 7,532	\$ 53,628	\$ (46,096.15)

ST. MARK LUTHERAN CHURCH

Long-term/Dedicated Payables

September 30, 2015

	<u>Net Balance</u>	<u>% of Balance</u>
Pastoral Ministries	\$ 14,673.88	10.34%
Music	\$ 8,065.57	5.69%
Preschool	\$ 15,721.44	11.08%
Concordia Families	\$ 17,153.87	12.09%
Library	\$ 4,448.09	3.14%
Thrivent Funds	\$ 9,619.13	6.78%
Stewardship	\$ 4,815.70	3.39%
Christian Education	\$ 1,326.86	0.94%
Youth	\$ 3,611.88	2.55%
Endowment Fund Disbursement	\$ 14,053.40	9.91%
Church Properties	\$ 14,801.66	10.43%
Projects-Renovation	\$ 4,421.70	3.12%
Sanctuary	\$ 22,220.00	15.66%
Roof Repair(Omaha Gives)	\$ 2,844.26	2.01%
Fellowship	\$ 1,584.60	1.12%
TTF(Exterior Sign Fees)	\$ 2,486.78	1.75%
Other		
Balance	<u><u>\$ 141,848.82</u></u>	