

**Trinity Evangelical Lutheran Church**  
**Statement of Financial Position**  
As of September 30, 2022

	Sep 30, 22	Sep 30, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>11000 · Checking &amp; Savings Accounts</b>			
11140 · Petty cash	150.00	150.00	0.00
11210 · Fulton Checking	323.16	4,566.50	(4,243.34)
11220 · Fulton Money Market	10,381.06	29,194.70	(18,813.64)
11230 · BELCO Savings Account	20.81	25.81	(5.00)
11240 · BELCO Checking Account	113,220.25	113,116.13	104.12
11250 · Centric Checking Account	6,745.75	13,125.87	(6,380.12)
11280 · S&T Checking Account - 9	2,539.94	31,297.20	(28,757.26)
11290 · S&T Money Market Account -1	41,775.65	18,193.36	23,582.29
11920 · Centric - Pastors Discretionary	11,735.30	14,277.35	(2,542.05)
<b>Total 11000 · Checking &amp; Savings Accounts</b>	<b>186,891.92</b>	<b>223,946.92</b>	<b>(37,055.00)</b>
<b>Total Checking/Savings</b>	<b>186,891.92</b>	<b>223,946.92</b>	<b>(37,055.00)</b>
<b>Total Current Assets</b>	<b>186,891.92</b>	<b>223,946.92</b>	<b>(37,055.00)</b>
<b>Fixed Assets</b>			
<b>13100 · Property - Assessed Value</b>			
13110 · 1915 Market St. Land	60,000.00	60,000.00	0.00
13120 · 1959 Market St. Land	38,700.00	38,700.00	0.00
13130 · 2000 Chestnut St. Land	1,050,800.00	1,050,800.00	0.00
<b>Total 13100 · Property - Assessed Value</b>	<b>1,149,500.00</b>	<b>1,149,500.00</b>	<b>0.00</b>
<b>13200 · Buildings - Insurance Value</b>			
13220 · 1959 Market St. Building	511,533.00	472,238.00	39,295.00
13230 · 2000 Chestnut St. Building	18,148,950.00	16,748,549.00	1,400,401.00
<b>Total 13200 · Buildings - Insurance Value</b>	<b>18,660,483.00</b>	<b>17,220,787.00</b>	<b>1,439,696.00</b>
<b>13300 · Equipment - Insurance Value</b>			
13320 · 1959 Market St. Equipment	33,237.00	30,684.00	2,553.00
13330 · 2000 Chestnut St. Equipment	1,645,432.00	1,525,324.00	120,108.00
<b>Total 13300 · Equipment - Insurance Value</b>	<b>1,678,669.00</b>	<b>1,556,008.00</b>	<b>122,661.00</b>
<b>Total Fixed Assets</b>	<b>21,488,652.00</b>	<b>19,926,295.00</b>	<b>1,562,357.00</b>
<b>Other Assets</b>			
<b>15100 · Investment Accounts</b>			
15110 · ELCA Endowment Fund	987,869.81	1,113,639.63	(125,769.82)
15120 · ELCA Investment Account	360,179.33	399,227.29	(39,047.96)
15210 · MIF CD - Community Outreach	10,000.00	10,000.00	0.00
15220 · MIF CD - World Hunger	10,000.00	10,000.00	0.00
15230 · MIF CD - Operating Fund (5)	20,087.07	20,087.07	0.00
15240 · MIF CD - Operating Fund (0)	20,086.55	20,086.55	0.00
15250 · MIF CD - Worship Items	6,241.91	6,241.91	0.00
17110 · Loan Receivable	6,834.14	8,034.14	(1,200.00)
<b>Total 15100 · Investment Accounts</b>	<b>1,421,298.81</b>	<b>1,587,316.59</b>	<b>(166,017.78)</b>
<b>Total Other Assets</b>	<b>1,421,298.81</b>	<b>1,587,316.59</b>	<b>(166,017.78)</b>
<b>TOTAL ASSETS</b>	<b>23,096,842.73</b>	<b>21,737,558.51</b>	<b>1,359,284.22</b>

**Trinity Evangelical Lutheran Church**  
**Statement of Financial Position**  
As of September 30, 2022

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	<u>Sep 30, 22</u>	<u>Sep 30, 21</u>	<u>\$ Change</u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
27300 - S&T Bank Loan	71,098.34	195,405.18	(124,306.84)
<b>Total Other Current Liabilities</b>	<u>71,098.34</u>	<u>195,405.18</u>	<u>(124,306.84)</u>
<b>Total Current Liabilities</b>	<u>71,098.34</u>	<u>195,405.18</u>	<u>(124,306.84)</u>
<b>Total Liabilities</b>	71,098.34	195,405.18	(124,306.84)
<b>Equity</b>			
33000 - Opening Bal Equity	21,424,387.80	19,738,923.96	1,685,463.84
Net Income	<u>1,601,356.59</u>	<u>1,803,229.37</u>	<u>(201,872.78)</u>
<b>Total Equity</b>	<u>23,025,744.39</u>	<u>21,542,153.33</u>	<u>1,483,591.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>23,096,842.73</u></u>	<u><u>21,737,558.51</u></u>	<u><u>1,359,284.22</u></u>

**Trinity Evangelical Lutheran Church**  
**Designated Funds Balances**  
 January through September 2022

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	Jan - Sep 22
<b>1 - BUDGET/OPERATING FUND</b>	(64,731.45)
<b>400-DESIGNATED MINISTRY FUNDS</b>	
410-Concert Series	24,065.58
420-Youth Fund	11,426.45
425-Honor Our Past, Plan Future	10,967.48
430-Solar/Roof Project Fund	5,000.00
435-Chapel Renovations Fund	6,530.06
440-New Ministries Fund	7,588.34
460-Missions Team Fund	6,280.99
470-Community Outreach TeamFund	5,667.10
480-Contemporary Music Fund	12,445.09
490-Traditional Music Fund	114,806.54
495-Vocal Choirs Fund	5,187.80
530-Streaming Equipment	975.00
570-Thanks & Giving	1,627.48
575-Kitchen Committee Catering	330.47
580-Vicar Fund	17,314.97
595-Holding Fund	8,000.00
600-Restricted Funds	119.77
610-General Operating Reserve	7,118.73
631-Men of Trinity Fund	7,505.35
640-Chancel Choir Funds	
641-Choir General Fund	732.03
644-Choir Designated Fund	1,389.56
	2,121.59
<b>Total 640-Chancel Choir Funds</b>	<b>2,121.59</b>
660-Preschool Funds	
661-Preschool General Fund	22,512.31
662-Preschool Fundraiser Fund	1,940.04
663-Preschool Scholarship Fund	4,030.00
	28,482.35
<b>Total 660-Preschool Funds</b>	<b>28,482.35</b>
690-Staff Gifts	
693-Staff Gifts - Staff	2,135.50
	2,135.50
<b>Total 690-Staff Gifts</b>	<b>2,135.50</b>
698-PPP Loan Holding Fund	120,857.00
700-Undesignated Memorials	11,316.02
710-Designated Memorials	
711-Memorials Holding Account	9,709.81
742-Altar Guild	3,342.65
743-Art Works	1,185.00
753-Chancel Renovations	5,000.00
754-Library Resources	499.38
	19,736.84
<b>Total 710-Designated Memorials</b>	<b>19,736.84</b>
770-Bequests	
773-Henricks Bequest-Trad Music	25,154.55
783-M Hempt Bequest - Chancel	50,000.00
790-Shannon-Electrical Upgrades	7,638.18
	82,792.73
<b>Total 770-Bequests</b>	<b>82,792.73</b>
<b>Total 400-DESIGNATED MINISTRY FUNDS</b>	<b>520,399.23</b>
<b>800-LONG-TERM FUNDS</b>	
810-Endowment Fund	976,995.26
815-Invest Acct Value Change	(42,947.77)
820-Quasi Endowment Fund	54,525.20
830-Restricted Investment Funds	
831-World Hunger CD	10,000.00

**Trinity Evangelical Lutheran Church**  
**Designated Funds Balances**  
January through September 2022

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	<u>Jan - Sep 22</u>
832-Community Outreach CD	10,000.00
833-Worship Elements CD	<u>6,215.00</u>
<b>Total 830-Restricted Investment Funds</b>	26,215.00
840-Columbarium	31,887.57
847-Memorial Peace Garden	(1,657.50)
850-Disability Self-Insurance	33,100.92
860-Church Vocation Loan Fund	12,762.49
870-Pastors Discretionary Fund	11,950.30
880-Friends of St Francis	12,749.08
890-MIRA	<u>30,108.26</u>
<b>Total 800-LONG-TERM FUNDS</b>	<u>1,145,688.81</u>
<b>TOTAL</b>	<u><u>1,601,356.59</u></u>

**Trinity Evangelical Lutheran Church**  
**Designated Funds Receipts & Expenses**  
**September 2022**

	Sep 22	Jan - Sep 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>43000 · DESIGNATED RECEIPTS</b>		
43110 · Youth Fund Receipts	50.00	390.00
43115 · Honor Past Plan Future Receipts	5,048.18	80,904.54
43140 · Missions Fund Contribution	90.00	1,280.00
43150 · Community Outreach Contribut.	234.86	2,202.95
43170 · Traditional Music Fund receipts	153.33	4,574.97
43190 · Streaming Equipment Receipts	0.00	375.00
43260 · Kitchen Comm. Catering Receipts	0.00	280.00
43280 · Vicar Fund Receipts	63.10	1,004.64
43500 · Contributions Received	0.00	59,000.00
43540 · Stock Donations Received	0.00	9,812.32
43570 · Misc. Receipts	0.00	4,585.35
43900 · Transfers Into a Desig. Fund	0.00	49,347.20
<b>45500 · Preschool Playgroup Receipts</b>		
45510 · Tuition Receipts	13,949.88	82,933.44
45520 · Registration Receipts	0.00	2,853.26
45540 · Field Trips Receipts	0.00	176.00
45560 · Preschool offset Vanco fees	0.00	326.81
45570 · Misc. Receipts	0.00	530.00
45580 · Donations Received	15.00	231.00
<b>Total 45500 · Preschool Playgroup Receipts</b>	<b>13,964.88</b>	<b>87,050.51</b>
45900 · Staff Gifts Received	0.00	2,135.50
46100 · Undesignated Memorials Contrib	100.00	3,175.00
46200 · Designated Memorials Contribut	0.00	14,598.50
<b>47000 · Concert Series Receipts</b>		
47100 · Patrons Contributions	8,894.96	10,059.96
47200 · Concert Offerings	102.75	102.75
<b>Total 47000 · Concert Series Receipts</b>	<b>8,997.71</b>	<b>10,162.71</b>
<b>Total 43000 · DESIGNATED RECEIPTS</b>	<b>28,702.06</b>	<b>330,879.19</b>
<b>48000 · LONG-TERM FUNDS RECEIPTS</b>		
48110 · Endowment Distributions to Fund	0.00	19,924.61
48120 · Endowment Fund Gain in Value	0.00	50,655.90
48160 · Investment Fund Gain in Value	0.00	18,469.24
48200 · Quasi Endowment Loan Repayments	2,287.00	20,583.00
48410 · Columbarium Niche Purchases	0.00	3,300.00
48420 · Columbarium Interest earned	1.86	26.18
48430 · Columbarium Donations	0.00	250.00
48470 · Peace Garden Receipts	0.00	4,100.00
48700 · Pastors Discretionary Fnd Contr	90.00	1,864.07
48820 · St. Francis Loan repayments	0.00	500.00
48900 · MIRA Receipts	891.00	6,731.00
48910 · Livestream & IT/AV Receipts	206.50	1,646.50
49900 · Transfer into a Long-Term Fund	0.00	13,069.98
<b>Total 48000 · LONG-TERM FUNDS RECEIPTS</b>	<b>3,476.36</b>	<b>141,120.48</b>
<b>Total Income</b>	<b>32,178.42</b>	<b>471,999.67</b>
<b>Gross Profit</b>	<b>32,178.42</b>	<b>471,999.67</b>
<b>Expense</b>		
<b>82000 · DESIGNATED EXPENSES</b>		
82115 · Honor Our Past Plan Future Exp	5,995.10	87,623.45
82117 · Transfer Appeal Funds	126.20	2,009.28
82122 · Chapel Renovation Expense	4,519.43	19,969.94
82140 · Missions Committee Disbursement	0.00	1,280.00
82145 · Mission trip expenses	0.00	1,200.00

**Trinity Evangelical Lutheran Church**  
**Designated Funds Receipts & Expenses**  
**September 2022**

	Sep 22	Jan - Sep 22
82150 · Community Outreach Min Disburse	0.00	2,014.75
82160 · Contemporary Music Fund Disburs	42.32	277.35
82170 · Traditional Music Fund Disburse	0.00	3,000.00
83000 · Kitchen Comm. Catering Expenses	0.00	132.31
85000 · Misc. Expense	0.00	2,181.91
85100 · Transfer Out Of Designated Fund	0.00	43,781.50
85150 · Designated Expenditures	0.00	21,800.00
85200 · Investment fees & loss of value	0.00	336.11
85205 · Stock sold	0.00	9,226.59
85210 · Account Fees	0.00	249.62
87100 · Chancel Choir Expenses		
87110 · Flowers Expenses	0.00	69.41
87210 · Choir Social Events Expenses	0.00	815.93
87290 · Designated Expenses	0.00	150.54
<b>Total 87100 · Chancel Choir Expenses</b>	<b>0.00</b>	<b>1,035.88</b>
88100 · Preschool Playgroup Expenses		
88110 · Preschool Payroll Exp.	11,637.51	74,479.71
88140 · Preschool Vanco Fees	155.94	1,078.90
88170 · WC Insurance Expenses	0.00	1,009.97
88210 · Consumables Expenses	653.65	3,612.09
88220 · Permanent Supplies Expenses	0.00	326.81
88230 · Misc. Expenses	0.00	96.00
88250 · Field Trips	126.00	302.00
88280 · Fundraiser Fund Expenses	0.00	555.79
88290 · Scholarship paid	765.00	765.00
<b>Total 88100 · Preschool Playgroup Expenses</b>	<b>13,338.10</b>	<b>82,226.27</b>
90100 · Undesignated Memorials Disburse	0.00	6,531.16
90200 · Designated Memorials Disbursemt	0.00	13,182.52
91000 · Concert Series Expenses		
91100 · Advertising & Publicity	0.00	1,008.44
91300 · Tithe to General Fund	899.77	1,016.27
91500 · Event Expenses		
91520 · October Concert	0.00	800.00
91570 · February Concert	0.00	200.00
<b>Total 91500 · Event Expenses</b>	<b>0.00</b>	<b>1,000.00</b>
<b>Total 91000 · Concert Series Expenses</b>	<b>899.77</b>	<b>3,024.71</b>
<b>Total 82000 · DESIGNATED EXPENSES</b>	<b>24,920.92</b>	<b>301,083.35</b>
95000 · LONG TERM FUNDS EXPENSES		
95110 · Endowment Fund loss of value	0.00	189,089.05
95150 · Investment Fund loss of value	0.00	109,377.38
95400 · Columbarium Expenses	0.00	16,165.03
95500 · Peace Garden Expenses	792.50	20,757.50
95700 · Pastors Discretionary Fund Exp.	0.00	3,202.91
95900 · MIRA expenditures	1,143.38	53,293.38
95910 · Livestream & W/IFI Expenses	0.00	404.98
99000 · Transfer out of Long-Term Fund	0.00	18,635.68
<b>Total 95000 · LONG TERM FUNDS EXPENSES</b>	<b>1,935.88</b>	<b>410,925.91</b>
<b>Total Expense</b>	<b>26,856.80</b>	<b>712,009.26</b>
<b>Net Ordinary Income</b>	<b>5,321.62</b>	<b>(240,009.59)</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
40500 · Designated Funds Beginning Bal	0.00	1,906,097.63

**Trinity Evangelical Lutheran Church**  
**Designated Funds Receipts & Expenses**  
**September 2022**

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	<u>Sep 22</u>	<u>Jan - Sep 22</u>
Total Other Income	0.00	1,906,097.63
Net Other Income	0.00	1,906,097.63
Net Income	<u>5,321.62</u>	<u>1,666,088.04</u>

**Trinity Lutheran Church  
Honor Our Past, Plan Our Future Fund  
Loan Balances  
September 2022**

	<u>September</u>	<u>2022 YTD</u>
Honor Our Past, Plan Our Future Fund Balance January 1, 2022		19,695.67
Honor Our Past, Plan Our Future Fund Balance September 1, 2022	12,040.60	
<b>Receipts</b>		
Honor Our Past, Plan Our Future Contributions	5,048.18	80,904.54
Transfer from Bequests/Memorials/Undesignated Contributions	0.00	0.00
<b>Total Receipts &amp; Beginning Balance</b>	<u>17,088.78</u>	<u>100,600.21</u>
<b>Disbursements</b>		
Honor Our Past, Plan Our Future Expenses	5,995.10	87,623.45
Transfers to Vicar Fund & Synod Mission Fund	126.20	2,009.28
<b>Total Disbursements</b>	<u>6,121.30</u>	<u>89,632.73</u>
<b>Honor Our Past, Plan Our Future Fund Balance September 30, 2022</b>	<u><u>10,967.48</u></u>	<u><u>10,967.48</u></u>

**Internal Loan from Quasi-Endowment Fund**

	<u>September</u>	<u>2022 YTD</u>
Balance of Internal Loan January 1, 2022		437,212.89
Balance of Internal Loan September 1, 2022	414,126.19	
Loan repayment from 1959 Market rent	(2,187.00)	(19,683.00)
Loan repayment from Endowment Fund distribution	0.00	(5,590.70)
<b>Quasi-Endowment Internal Loan Balance - September 30, 2022</b>	<u><u>411,939.19</u></u>	<u><u>411,939.19</u></u>

This loan is for steeple and 1959 Market St. renovations.

**Loan from S&T Bank for Honor Our Past Plan Our Future**

	<u>September</u>	<u>2022 YTD</u>
Balance of S&T Bank Loan January 1, 2022		175,124.94
Balance of S&T Bank Loan September 1, 2022	76,826.90	
Loan Principal repayment	(5,728.56)	(104,026.60)
<b>S&amp;T Bank Loan Balance - September 30, 2022</b>	<u><u>71,098.34</u></u>	<u><u>71,098.34</u></u>