

**Evergreen Lutheran Church**  
**Income & Expense**  
**April 2025 YTD**

Account	Current Actuals April 2025	YTD Actuals April 2025	YTD Actuals April 2024	YTD Budget April 2025	Annual Budget 2025
<b>General Operating Income</b>					
Contribution Income	26,917.46	115,683.23	133,756.12	118,333.33	355,000.00
<b>General Operating Income Total</b>	<b>26,917.46</b>	<b>115,683.23</b>	<b>133,756.12</b>	<b>118,333.33</b>	<b>355,000.00</b>
<b>General Operating Expense</b>					
Adult Ministry & Small Groups	-	-	21.73	16.67	50.00
Children, Youth & Family Ministry	-	360.37	702.05	200.00	600.00
Christian Outreach	-	-	-	-	-
Mission Support	2,153.40	9,503.96	12,608.00	9,466.67	28,400.00
Christian Discipleship	77.25	324.10	241.32	400.00	1,200.00
Lay Ministry	511.96	4,886.96	3,897.54	3,250.00	9,750.00
Personnel	25,231.61	83,906.91	82,680.42	82,079.33	246,238.00
Property Management	5,904.52	25,556.90	27,879.74	22,368.67	67,106.00
Finance	2,784.87	8,680.98	9,710.15	8,433.33	25,300.00
Worship and Music	1,190.93	2,593.60	1,301.54	733.33	2,200.00
Stewardship	-	-	-	-	-
Capital Projects	-	-	-	-	-
<b>General Operating Expense Total</b>	<b>37,854.54</b>	<b>135,813.78</b>	<b>139,042.49</b>	<b>126,948.00</b>	<b>380,844.00</b>
<b>Income less Expense</b>	<b>(10,937.08)</b>	<b>(20,130.55)</b>	<b>(5,286.37)</b>	<b>(8,614.67)</b>	<b>(25,844.00)</b>

# Evergreen Lutheran Church

## Income & Expense

### April 2025 YTD

#### Comments - Year to Date

April contributions were again disappointing along with March. With the first third of the year complete, we are estimating a \$35,000 shortfall from our budgeted revenue of \$355,000, or a total revenue of \$320,000. This is a major concern for Evergreen Lutheran Church.

Budgeted Expenses for year ending April 30, 2025 are 4/12th of the annual budget.

Adult Ministry, Christian Outreach and Stewardship have incurred no costs in April which has resulted in a minor budget savings YTD. Christian Outreach has the approval to use \$3,500 of restricted funds.

Children, Youth & Family Ministry incurred no costs in April, but are slightly over half of there annual budget thru April. As part of the Congregational approved annual buget they also have \$1,900 of restricted funds to use in addition to the operational budget of \$600.

Mission Support this year has been adjusted to 8% of our current revenue. Last year we paid our Mission Support through the end of the year at 10%. This cut in Mission Support was dictated by the revenue shortfall over the last few years.

Christian Discipleship has a budget that was equal to the prior years spending. YTD thru April they are under budget for the year. They do have the ability to use up to \$300 of restricted funds per the Congregational approved budget.

Lay Ministry incurred all of the continuing education budget (2,500) in the month of January and 1/2 of the Synod Conference buget in March. Although they are almost \$1,650 over budget, I would expect this to be in line with the budget at the end of the year. They have the approval to use up to \$1,450 of restricted funds for 2025.

Personnel through April is over budget by \$1,830, basically due to benefit correction, but we are now right in line with the what we can spend on a monthly basis going forward. We still need to determine what positions are truly needed at ELC to support our staff.

Property Management through April was over budget by \$3,190 but under last year by \$2,323. Snow removal used about 1/3 of the annual budget and Utilities was high, but expected for this time of the year. Property Management is close to there monthly budget once seasonality is factored in. Property has \$5,800 of restricted money use that has been approved, this will have an impact on our operational budget as we use some of these restricted funds.

Finance costs through April is over budget by \$250 and less than last year by \$1,030. This is an area that we need to monitor what services we really need and use. Finance has no restricted funds to use during the year. We have started the process of looking at our overall telephone costs.

Worship and Music in April had \$500 for Guest Musicians and \$691 for worship supplies. W & M did receive a restricted donation for part of this cost in February. The new financial statement presentation will help show what our total costs are and which types of funds (operational or restricted) are being used to cover the costs.

In total Council approved the use of \$15,400 of restricted funds to help with the operations of the church in addition to the \$380,844.

**Evergreen Lutheran Church**  
**Comparative Statement of Operating Receipts**  
**As of April 30, 2025**

	2025		2024	
January	25,067	7.83%	37,319	10.37%
February	39,267	12.27%	28,324	7.87%
March	24,432	7.63%	35,853	9.96%
April	26,917	8.41%	32,260	8.96%
May		0.00%	40,776	11.33%
June		0.00%	20,005	5.56%
July		0.00%	22,248	6.18%
August		0.00%	21,317	5.92%
September		0.00%	23,276	6.47%
October		0.00%	28,711	7.98%
November		0.00%	21,286	5.91%
December		0.00%	48,534	13.49%
Subtotal	115,683	36.15%	359,910	100.00%
Total	<u>115,683</u>	<u>36.15%</u>	<u>359,910</u>	<u>100.00%</u>

Projected Receipts - 2025	320,000
Budgeted Receipts - 2025	<u>355,000</u>
Actual Surplus/(Shortfall)	(35,000)

Average Monthly Giving	28,921	29,993
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**Evergreen Lutheran Church**  
**Restricted Fund Activity**  
**April 2025**

Restricted Funds	April 1, 2025		April 30, 2025		Comments
	Beginning Balance	Deposits	Payments	Ending Balance	
<i>Christian Education/Faith Formation</i>					
Books and Classes Fund	(344)	-	-	(344)	Purchases and reimbursements
Men's Retreat	113	-	-	113	
Women's Retreat	5,933	-	-	5,933	
<i>Children, Youth &amp; Family Ministry</i>					
Campout/Picnic	-	-	-	-	
Children and Youth Scholarship	7,477	-	-	7,477	
Confirmation	(135)	-	95	(230)	
Eagle Scout Fund	28	-	-	28	
High School Fundraising	13,553	-	-	13,553	
Sunday School Fund	1,834	-	-	1,834	
Youth Gatherings	1,437	-	-	1,437	
Youth and Family Ministries	1,993	-	-	1,993	
<i>Christian Outreach</i>					
Alternative Gift Fair	11,469	-	-	11,469	
Backpack Program	1,375	-	-	1,375	
Christ's Body Ministry Fund	225	-	-	225	
College Care Packages	(462)	-	-	(462)	
Evergreen Emergency Shelter	-	-	-	-	
Grove Sale Fund	895	-	-	895	
Military Care Packages	1,905	-	-	1,905	
Outreach Fund	3,336	-	104	3,232	Contributions
Piecemakers Fund	513	-	-	513	
<i>Christian Discipleship</i>					
Discipleship/Fellowship	957	-	-	957	
Fellowship Meals	381	-	-	381	
Seder Meal Fund	-	-	-	-	
<i>Lay Ministry</i>					
Intern Fund	4,247	-	-	4,247	
Pastor's Continuing Education Fund	-	-	-	-	
Pastor's Discretionary	6,772	-	57	6,715	
Seminary Fund	9,328	-	-	9,328	Contributions

<i>Property Management</i>							
Columbarium Fund	16,316	1,000	226	17,090	Contributions and Expenses		
Helping Hammers Fund	9,791	50	-	9,841	Contributions and Expenses		
Property Management Maintenance Fund	4,069	-	-	4,069			
<i>Finance</i>							
Leadership Retreat	700	-	-	700			
Memorials	3,333	51	51	3,333	Contributions		
Sabbatical Fund	8,500	-	-	8,500			
Special Offerings	470	-	-	470			
<i>Worship and Music</i>							
Altar Guild Fund	827	-	126	700			
Music Ministry	3,285	-	242	3,044			
Choir Retreat	353	-	-	353			
Flower Fund	-	82	-	82			

Total Restricted Funds	120,472	1,184	901	120,754		
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**Summary**

Building Fund	41,507	80	1,914	39,673	Contributions & WiFi expense and Mower
Endowment Fund	199,944	-	1,411	198,533	Unrealized gains/losses + Grants
Unrestricted Fund	218,983		4,614	207,602	Monthly income + unrealized investment inc.
Restricted Funds	120,472	1,184	901	120,754	See detail above

<b>Total Cash</b>	580,906	1,264	8,840	566,563		
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**Evergreen Lutheran Church**  
**Restricted Fund Activity**  
**YTD - April 2025**

Restricted Funds	January 1, 2025	April 30, 2025			Comments
	Beginning Balance	Deposits	Payments	Ending Balance	
<i>Christian Education/Faith Formation</i>					
Books and Classes Fund	(344)	-	-	(344)	Collections and Purchases
Men's Retreat	113	-	-	113	
Women's Retreat	5,933	-	-	5,933	
<i>Children, Youth &amp; Family Ministry</i>					
Campout/Picnic	-	-	-	-	
Children and Youth Scholarship	7,477	-	-	7,477	Contributions
Confirmation	(26)	-	205	(231)	Contributions and Meals
Eagle Scout Fund	28	-	-	28	
High School Fundraising	13,553	-	-	13,553	Fund raising event
Sunday School Fund	1,834	-	-	1,834	
Youth Gatherings	1,437	-	-	1,437	Expenses
Youth and Family Ministries	1,993	-	-	1,993	Grocery Store contributions
<i>Christian Outreach</i>					
Alternative Gift Fair	12,219	-	750	11,469	AGF Activity
Backpack Program	1,375	-	-	1,375	
Christ's Body Ministry Fund	225	-	-	225	
College Care Packages	(462)	-	-	(462)	Expenses
Evergreen Emergency Shelter	-	-	-	-	
Grove Sale Fund	895	-	-	895	Distributions
Military Care Packages	1,905	-	-	1,905	
Outreach Fund	3,446	-	214	3,232	Contributions and LFS Donation
Piecemakers Fund	513	-	-	513	
<i>Christian Discipleship</i>					
Discipleship/Fellowship	957	-	-	957	Contributions
Fellowship Meals	381	-	-	381	Contributions
Seder Meal Fund	-	-	-	-	
<i>Lay Ministry</i>					
Intern Fund	4,247	-	-	4,247	
Pastor's Continuing Education Fund	-	-	-	-	
Pastor's Discretionary	7,481	-	766	6,715	
Seminary Fund	9,003	325	-	9,328	Contributions

<i>Property Management</i>					
Columbarium Fund	16,316	1,000	226	17,090	Contributions and Expenses
Helping Hammers Fund	9,797	75	31	9,841	Contributions, Expenses & Helping Ham.-Mexico
Property Management Maintenance Fund	4,069	-	-	4,069	
<i>Finance</i>					
Leadership Retreat	700	-	-	700	
Memorials	3,233	151	51	3,333	Contributions
Sabbatical Fund	8,500	-	-	8,500	
Special Offerings	470	700	700	470	
<i>Worship and Music</i>					
Altar Guild Fund	415	500	215	700	
Music Ministry	3,397	-	353	3,044	
Choir Retreat	353	-	-	353	
Flower Fund	-	82	-	82	

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Total Restricted Funds 121,431 2,833 3,510 120,754

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**Summary**

Building Fund	42,337	320	2,984	39,673	Contributions and WiFi expense
Endowment Fund	205,367	799	7,634	198,533	Unrealized Gains and Losses and Grants
Unrestricted Fund	222,504	5,563	20,465	207,602	YTD Income(loss)
Restricted Funds	121,431	2,833	3,510	120,754	See detail above

**Total Cash**

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591,639 9,515 34,593 566,562

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